THE

# REVENUE REGISTER.

No. 11.] MADRAS:—MONDAY, NOVEMBER 16, 1874. [VOL. VIII.

## MANUAL OF THE NELLORE DISTRICT—IV.

CHAPTER XX—*Administration of Justice, and Jails.*—This chapter opens with an account of the establishment of the Civil Court, and gives a list of the Judges who have successively adorned the Nellore Bench, commencing with Mr. Townsend, and ending with Mr. Cockerell. To this follow tabulated statistics of the cases filed, their results, and the number of executions. The District Munsiff's Court passes next under review, and then the jurisdiction of the Village Munsiffs and Punchayets. The first criminal jurisdiction in the district was amusingly small, the Zillah Judge having only power to award imprisonment for six months, and corporal punishment not exceeding thirty stripes with a rattan!! We learn that the district of Nellore is divided into four parts for magisterial purposes, and that there are in all twenty-four Magistrates of different grades. There is also plenty of information regarding Justices of the Peace, their powers and jurisdiction, the Revenue Courts and their officers. Nellore has seventeen Sub-Jails and one District Jail for the reception of prisoners, with a description of which the chapter ends.

Chapter XXI—*Administration of Police.*—This chapter commences with an account of the police arrangements under native rule and explains how, while the Imperial Governments kept large armies, they left the people pretty well undefended as regards the police. The villagers in consequence entered into an agreement with the robber-chiefs, in virtue of which they paid a sort of black mail, and were, in return, defended by their lawless protectors against other depredators. After the British assumption, the police arrangements were, of course, improved; but nothing really satisfactory was done until in 1860 Mr. William Robinson's Madras constabulary, modelled on the English County and Irish constabulary, was introduced into Nellore. The result of this improved system of police has been a very marked decrease in crimes of a violent character, especially dacoity, highway robbery, and robbery.

Chapter XXII—*Particulars of Revenue Administration.*—The chief source of revenue is, of course, the assessment of land, which is derived from the peishcush paid by the four Zemindars; the quit-rent charged on shrotriams, inams, and so on; the kist paid direct by land-holders to Government; the revenue of zemindary or shrotriam villages temporarily under Government management; and miscellaneous collections, such as

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*sivayi, jamah,* and *tirvajasti.* Then comes a tabulated statement of the present maximum, minimum, and average rates of assessment in the nine taluks. These statistics are followed by a long and interesting paper on the salt revenue by Mr. Charles E. Plunkett, the Deputy Collector. He tells us that the salt monopoly was established by Government in 1805-6; that even under native rulers the manufacture and sale of salt had received considerable attention, and he quotes largely from a report written by the first Collector of Nellore, Mr. Travers, to the Board of Revenue. We find that the price originally fixed for salt was Rupees 70 a garce, and that after various fluctuations, it reached Rupees 240 a garce in 1869. The mode of manufacture and the sale of salt is too well known to need reproducing in this place. Short notices of Abkari and Stamp Revenue, Assessed Taxes, Local Funds, Registration and Postal Telegraph Departments close this chapter.

Chapter XXIII—*Public Works.*—The principal public work in the district is the anicut across the Pennair. The construction and maintenance of this work was attended with some difficulty, as the fall in the bed of the Pennair amounts to three feet a mile, and it is subject to sudden and violent floods. There is also some account given of the tanks and roads of the district, an itinerary of the Northern Trunk Road, Nos. VI and VII, from Madras to Hyderabad by Sulurpett, Nellore, Ongole, Nagarikul and Hytipaumla. A descriptive list of choultries and camping grounds most serviceable to intending travellers concludes the chapter.

Chapter XXIV — *Municipalities.* — The only municipality in the district is in the town of Nellore itself; there has been a proposal to establish a Commission at Ongole, but it has not yet been carried out. Nellore is built on the site of an ancient forest, and it is said that the suburb, Durgamettah, now the residence of the European community, was once a large town called Simbapuram, so-called from the supposed existence of lions in the neighbouring forests. Connected with this is the legend that elephants brought to Nellore die in consequence of their rest being disturbed by dreaming of the lions. Nellore, like most other Indian towns, derives its name from a legend which runs as follows:—There is said to have been a Chief of the name of Trinetrudu *alias* Mukkanti Reddi, who had large herds. Among these was a cow into which the soul of a Brahmin woman was supposed to have entered. This cow had a revelation that Siva had appeared on earth in the form of a lingum, and the cow used daily to resort to this stone situated under a tree, Nelli Chettu *(Philanthus emblica)*, and used to bedew the stone with its milk. Mukkanti is said to have observed the cow's loss of milk, and to have charged the herdsman with negligence or theft. The herdsman is said to have watched the cow, and noticed its proceedings, and when he saw it bedew the stone with its milk, it is said that he struck the stone with a sword when blood flowed from it. He reported what happened to Mukkanti, who is said to have had a vision in which he saw the lingum, and was directed to build a temple on the spot, which he did, giving it the appellation of Mulastana Iswara. The adjoining village received the designation of Nelliur, from Nelli, the name of the tree under which the lingum was found. The building of the Fort of Nellore has also its own legend. Roman coins were found near the town in 1787, and ancient coffins were discovered in the laterite quarried to build the anicut. The chapter contains notices of the Court House, Jail, Jail Hospital, Civil Dispensary, Poor House and Fund, the Church, Cemetery, Schools, and Municipal Commission, which last appears

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to be a very active and intelligent one from the work it has done.

Chapter XXV—*Literature and progress of Education.*—Telugu, which we have often heard described as the Italian of the East, seems to have been for many ages a cultivated language. It is one of the Dravidian group, and for literary purposes is greatly intermixed with Sanscrit words. The earliest Telugu grammarian, of whom we have any record, appears to have been Kunva, who flourished in the reign of a king of Andra, of the Cholukiya family, some centuries, probably, before the Christian era. The celebrated Krishna Deva Rayalu was a great patron of literature, but many of the works composed in his reign were destroyed by the fanatic zeal of the Mahomedan conquerors. After a general notice of the high dialect used in literature, the Manual furnishes us with a list of no fewer than thirty-three Telugu poets who flourished in the district of Nellore. The present state of education in Nellore is, as is common in bucolic districts, backward, and there is apparently some difficulty in rousing the popular mind to the advantages of a better education.

Chapter XXVI—*Roman Catholic and Protestant Missions.*—The Roman Catholic Mission was, no doubt, the first in this field, having been planted there before 1776, about one hundred years ago. In 1848, when the Right Rev. Bishop S. Fennelly paid a pastoral visit to Nellore, he found the Catholic Christian population amounted to 1,184. Since that time a large proportion of the Catholic Christians who were cotton weavers have emigrated to Guntoor and other places, and have greatly reduced the numbers of the faithful. On the other hand, the converts from heathenism have been but few, and altogether, we fear, the Mission is not in a flourishing condition. The American Baptist Mission was founded first in Nellore in 1840, and for the first fifteen years of its existence had to struggle against much opposition and great difficulties. Subsequently the affairs of the Mission took a more hopeful turn, no doubt, in consequence of the Missionaries offering medicine to cure the body as well as prayers and sermons for the good of the soul!! The Free Church of Scotland seems to have interested itself principally in the education of children, and we are glad to find that in that respect, at any rate, its progress is satisfactory. The remaining Mission, the Hermannsburg Lutheran, is as yet in its infancy, so far as Nellore is concerned; but we presume it is a vigorous infancy, as it already numbers eight stations and eleven Missionaries, and further operations are in prospect.

Chapter XXVII—*Histories of the Chief Families of the District.*—This chapter was chiefly compiled by Mr. J. A. Boyle from old family papers and the records of the district. It opens with a sketch of the Venkataghirri Rajah, who, it is said, can trace his family in an unbroken line for twenty-seven generations. A most romantic story is current concerning the family fortunes: we reproduce it in full. One Chevi Reddi, the founder of the house, who appears to have been a cultivator in a village called Anamallajallu, owed his success in establishing the fortunes of his family to the lucky discovery of a treasure of nine lakhs of Rupees which was disclosed in his field by the ploughshare. A sasanam, which was unearthed with the treasure, prescribed the performance of a human sacrifice by the person who should be so fortunate as to discover, and so bold as to claim, the prize. But this difficulty was removed by the devotion of Chevi Reddi's servant Recherla, who, with the most unpractical zeal, not only renounced all share in the treasure which he had brought to light, but offered

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his life as the price of his master's fortunes. The only conditions Recherla imposed were that his own name should for ever take the place of Chevi Reddi's hereditary house-name; that Chevi Reddi's descendants should each and all bear the patronymic "Recherla;" and that to perpetuate the memory of their humble benefactor, no marriage should be celebrated in the master's family without the previous marriage of some member of the servants' caste. Certain it is that these conditions are all complied with at the present day, and it is now idle to inquire their origin. On the spot where the treasure was found a village was built bearing the name of the immolated "Recherla." The narrative then follows the fortunes of the Venkataghirri family, and we find them successfully resisting the tide of Mahomedan invasion, waging war with surrounding families and distinguishing themselves throughout the length and breadth of Telingana. One rajah, the tenth of the line, is prominent for his more peaceful conquests, his literary attainments and acquirements in the drama, rhetoric, logic and grammar. The whole story is most interesting; but we must hasten on, only remarking in passing that the later generations of the family have distinguished themselves by their close amity with the English Government, and have, in consequence, been confirmed in all their ancient honors, titles and dignities. The Calastry family comes next: it however receives only a brief notice in the Manual of Nellore, as it is considered to fall more within the province of the historians of North Arcot, in which district the Rajah of Calastry's estates are chiefly situated. We also find more or less graphic accounts of the Zemindars of Mutiyalpad, Sayidapuram, Udayagiri, Ongole, and the different Poligars of the district.

Chapter XXVIII.—The first of the purely statistical chapters gives us tabulated statements of all sorts of useful information, such as area and population, Government ryotwary lands, area of revenue survey, price lists, value of trade, administration of justice, progress of education, &c.

Chapter XXIX consists of statistics according to the forms of the Statistical Committee.

In conclusion, on closing this weighty *Manual*, we feel that we have wandered over an immense amount of valuable information, all the more valuable for practical purposes, from the trouble and care expended in reducing so much of it to regular statistics. At the same time, we admit that the Nellore Manual is more likely to be read in the Office than in the library, and will afford more acceptable food to statistically inclined officials than to the general reader.

## HIGH COURT—MADRAS.

MORGAN, C. J., AND HOLLOWAY, INNES, AND KINDERSLEY, J. J.

*Suits for rent—Regular, or Summary—Exchange of puttah and muchilka—Act VIII of* 1865.

*Where the questions referred were—*1, *whether a suit for arrears of rent should be dismissed unless the provisions of Section* 7, *Act VIII of* 1865, *had been complied with; and* 2, *whether the tender of a puttah after the expiry of the fusly to which it relates is a valid tender—*

HELD, PER KINDERSLEY, J.—*The terms "no suit brought and no legal proceedings taken to enforce the terms of a tenancy" in Section* 7 *of the Act are sufficiently wide to include suits in the Civil Courts for arrears of rent. It would be of little use to insist on the exchange of puttahs and muchilkas, if suits could be maintained without them.*

PER INNES, J.—*Act VIII of* 1865 *is a consolidating Act. Up to the passing of this Act, the Courts were precluded from taking cognizance of regular suits for arrears of rent, except under the conditions of Section* 9, *Regulation V of* 1822. *Section* 7, *Act VIII of* 1865, *embodies the provisions of Sections* 3 *and* 9, *Regulation V of* 1822. *On a review*

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*of the precedent Acts, and on a consideration of their bearing on the question, Section 7, Act VIII of* 1865 *does apply to regular suits in Civil Courts. It embodies a pre-existing provision of the law, the object of which was in its origin, and still is, to force land-holders to enter into written engagements with their tenants.*

Per Holloway, J.—*The key to the construction of this Act is the existence of two coincident processes, one called summary, and the other regular. Before Act V of* 1822, *the Zillah Courts alone were invested with two sorts of jurisdiction. Regulation V of* 1822 *gave concurrent jurisdiction to the Collectors with respect to the so-called summary suit. Section* 9 *was necessary to narrow this summary remedy to cases in which puttahs had been granted, tendered, refused, or dispensed with; and the same construction is to be put on Section* 7 *of the new Act as on Section* 9 *of the old; the Acts also being in* pari materiâ.

Per Morgan, C. J.—*The words of Section* 7 *are comprehensive and embrace regular as well as summary suits. Under the Regulations of* 1802, *a Zemindar's suit in the Civil Courts for arrears of rent was liable to non-suit, and under the Regulation of* 1822, *to dismissal, if no puttahs had been granted. Act VIII of* 1865, *while repealing these Acts, declares that no suit for arrears of rent shall be sustainable unless puttahs and muchilkas have been exchanged, refused, or dispensed with. While Section* 87 *saves to landlords their remedy by suit in the Civil Court, it gives the condition under which that remedy can be enforced. Section* 13 *provides that all land-holders, under ryotwar settlement, &c., shall proceed under this Act, if they have taken a lease or agreement in writing from their tenants, and not otherwise.*

*R. A.* 131 *of* 1872.

Gopalsamy Mudelly *v.* Mukkee Gopalier and forty-one others.

This was a regular appeal from the judgment of Mr. E. F. Elliott, District Judge of Salem, who stated the facts of the case as follows:—

"This is a suit to recover Rs. 3,210-15-10, being the amount of jodi rent, including quit-rent and road fund, &c., with interest thereon due by defendants, the Agraramdars of Puttur, to the plaintiff, the Muttahdar, for Fuslies 1279 and 1280, in arrears; as also for subsequent interest thereon. Plaintiff states that the defendants are the Agraramdars of Puttur village in his muttah consisting of 38¾ pungus and paying a yearly jodigay of Rupees 1,411-15-8 to Government, and are in the enjoyment thereof under an Inam Commissioner's puttah, No. 1282, which also provides that the defendants, the Agraramdars, should pay the aforesaid rent to the Muttahdar; that, besides the said jodi rent, a yearly sum of Rupees 295 on account of quit-rent, and of Rupees 117-14-6 on account of road-fund are due to plaintiff by defendants under the takid of the Collector, No. 101, in arrears for Fuslies 1279 and 1280, and have not been paid by them as particularized in the schedule to plaint. The 7th, 8th, 9th, 10th, 17th, 18th, 25th, 27th, 29th, 30th to 32nd, and 37th defendants plead that this suit is not sustained in law, inasmuch as no puttahs and muchilkas have been exchanged between the plaintiff, the Muttahdar, and themselves in respect of these lands; and, therefore, the institution of this suit by plaintiff is illegal and contrary to the provisions of Sections 7 and 13, Act VIII of 1865, and the Rulings of the High Court. The Inam puttah and Collector's takid relied on by plaintiff do not provide for the payment of rents without an exchange of puttah and muchilka, which ought to be done according to law, and the takid in question was not given to plaintiff, nor is there any mention therein of the road-fund, the claim to which is illegal. Further, the judgments referred to in plaint can only apply to the fuslies to which they refer, and not to the fuslies now in question, nor have these judgments any reference to the present plaintiff. The thirty-third defendant pleads that he has been improperly included in this suit, as the 1⅝ pungus claimed are in the possession of the owners themselves, and also that the suit is not sustainable in law, as no puttah nor muchilka has been exchanged as required by law. He has been once before exonerated in a similar suit, Original Suit No. 144 of 1867, on the file of the Principal Sudr Ameen's Court, on his representing then as now that he had no substantial interest therein, and he files a copy of the judgment in the said suit.

The Court is quite of opinion that the preliminary objection holds good, and that the suit is not sustainable in law, because puttahs and muchilkas have not been exchanged between the parties to it as required by law, nor have they been mutually dispensed with by them, nor has a puttah been tendered and refused. Such an exchange, it appears to the Court, is imperative, and its absence without the fulfilment of any of the conditions which alone could justify it, must be fatal to this claim to recover arrears of rent, under the numerous High Court Rulings above quoted to that effect. The plea that the plaintiff is not a land-holder under Section 1, Act VIII of 1865, is utterly untenable, as the plaintiff himself knows, and cannot be accepted by the Court at all. The claim for rent must, therefore, be dismissed on this preliminary objection in law.

It is further argued for defendants with regard to plaintiff's claim for arrears of road-

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fund that this Court has no jurisdiction in respect thereof, and that plaintiff is precluded from bringing a suit for the same under Section 13, Act III of 1866, for the levy of road-cess, wherein it is not competent to any Civil Court to entertain any suit for road-cess, and no special contract as to this is shown or pleaded by plaintiff. The Court considers it has no jurisdiction in this respect either under Section 13, Act III of 1866, and that this claim must be dismissed also, as no special contract is shown or pleaded.

For these reasons the Court dismisses the plaintiff's suit with one-fourth costs.

From this decree plaintiff appealed to the High Court on the ground that the Civil Judge was wrong in holding that the present suit could not be maintained by reason of the provisions of Madras Act VIII of 1865; that the plaintiff has no proprietary interest in the village in question, but is merely the agent of the Government for the collection of the quit-rent payable by the defendants to the Government. Subject to the payment of the quit-rent, the defendants have the whole proprietary interest in the village vested in them; that the defendants are estopped by the judgments marked C to F, from disputing the plaintiff's right to recover the quit-rent sued for, the matter having become *res judicata*; and that the plaintiff is not precluded by Section 13 of Madras Act III of 1866 from recovering the amount sued for on account of road-cess.

*O'Sullivan* for the appellants.

The High Court delivered the following

*Judgment:—16th February* 1874.

The questions referred for the opinion of the Full Bench were—

(1.) Whether a suit for arrears of rent should be dismissed unless the provisions of Section 7 of Act VIII of 1865 (Madras) have been complied with.

(2.) Whether the tender of a puttah after the expiry of the fusly to which it relates is a valid tender.

PER KINDERSLEY, J.—Section 7 of Madras Act VIII of 1865 provides that no suit brought, and no legal proceedings taken to enforce the terms of a tenancy, shall be sustainable unless puttahs and muchilkas have been exchanged, or unless it be proved that the party attempting to enforce the contract had tendered such a puttah or muchilka as the other party was bound to accept, or unless both parties shall have agreed to dispense with puttahs and muchilkas. The question is whether the prohibition contained in this section applies to suits brought before the Civil Courts for arrears of rent.

Section 87 of the same Act runs thus:—Except as hereinbefore provided to the contrary, land-holders and others shall be at liberty to file suits in the Civil Courts for arrears of rent or revenue due to them where they may see fit to do so. But in the decision of suits regarding rates of rent the Court shall be guided by the provisions of this Act.

The right to bring a suit before the Civil Courts for arrears of rent would seem to be a matter of course unless there should be some provision of law to the contrary. Section 87 just quoted points to some provision to the contrary in the same Act, and I conceive that it plainly points to the limitation of that right by Section 7 and by Section 13 which is the corresponding section having reference to leases granted by ryots to their tenants. It has been objected that, taking a comprehensive view of the history of legislation on this point, it would appear that Sections 7 and 13 apply only to summary proceedings before the Collector, and have no reference to suits before the Civil Courts; that the debates and proceedings of the Legislature show that it was not the intention to interfere at all with the jurisdiction of the Civil Courts; and that the final clause of Section 87 would be unmeaning because no question regarding rates of rent could arise where a puttah and muchilka had been exchanged. To take the last objection first, in the case supposed, the Court would follow Rule 1 of Section 11, which provides that all express contracts for rent shall be enforced; and it is clear that questions regarding the rates of rent might easily arise in cases where there had been a mere tender, or where there was an agreement to dispense with puttah and muchilka. I cannot, therefore, agree that the final clause of Section 87 would have no meaning if applied to the provisions of Section 7. It is possible, but, I think, not probable, that the exception at the commencement of Section 87 may relate to some section contained in the Bill as at first drawn, but struck out before the Bill passed into law. I did not think that this was made out by anything which was said in the argument, and I doubt the propriety of construing an enactment by a reference to the debates and proceedings which led to it.

Then, as to the previous course of legislation, Section 40 of Regulation XXVIII of 1802 expressly provided that nothing contained in that Regulation should prevent land-holders or farmers of land or other persons vested with the power of distraint from prosecuting in the Zillah Court for arrears due to them. But by Regulation V of 1822, Section 9, suits preferred in the Zillah Court for arrears of rent where no puttah had been granted were to be dismissed with costs, unless it should be proved that a puttah had been tendered and

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refused, or that both parties had agreed to dispense with puttah and muchilka. Thus, the restriction imposed by the Madras Act VIII of 1865, Section 7, was equally imposed by Section 9 of Regulation V of 1822 on the jurisdiction of the old Zillah Courts. Those Zillah Courts, I understand, were established under Regulation II of 1802, and were presided over by a Judge who was not the Collector. And Section 9 of Regulation V of 1822 does not seem to be affected by the previous Regulation IV of 1822 which expressly reserved the jurisdiction of the Civil Courts from the operation of certain Regulations of 1802. It did not reserve that jurisdiction from the operations of the following Regulation V of 1822. The terms "No suit brought, and no legal proceedings taken, to enforce the terms of a tenancy," appear to me sufficiently wide to include suits in the Civil Courts for arrears of rent. The reservation of rent being one of the terms of a tenancy, a suit for rent would be one to enforce that term. On looking through the old Regulations, I have been unable to find anything which satisfactorily shows that Sections 7 and 13 of the new Act do not apply to suits before the Civil Courts, and the words in their primary meaning plainly include such suits. It would have been of little use to insist on the exchange of puttahs and muchilkas, if suits could be sustained without them.

Innes, J.—The point contended for in R. A. No. 131 is that Section 7 of Madras Act VIII of 1865 has no application to regular suits in the Civil Courts, and that, consequently, suits for arrears of rent are maintainable in the Civil Courts without the exchange of puttah and muchilka, or the substitutes for that exchange which are required by Section 7 as essential preliminaries to the institution and prosecution of suits and other legal proceedings.

The Act is a consolidating Act, and it is desirable first to see how the law stood prior to the enactment.

Regulation XXVIII of 1802 is the first Regulation bearing directly on the question. The object of the Regulation was, as the preamble shows, to provide for the recovery by summary process of arrears of rent due to land-holders by their tenants, and to save the parties the expense and delay attendant upon law suits in the Courts.

The Regulation lays down rules for lawfully making distraint and sale of the property of a defaulter, and arrest of his person. There were subsidiary provisions also for the protection of the tenant from the abuse of the process so authorized. The injured tenant was to have damages from the wrong-doer, with costs of suit. Sections 3, 4, 6, 8, 9, 14, 15, 16, 17, 18, 19, 21, 25, 26, 29, 35, and 38, Clause 8, Section 13, also authorize an award of damages.

On the failure of the land-holder to realize the arrear by distraint, he was authorized to cause the arrest of the defaulter, and for this purpose to take certain proceedings before the Judge of the Zillah Court, and, in certain events arising out of these proceedings, the Judge was authorized (Section 34, Clauses 4 and 5) to make a summary inquiry into the merits of the case and determine whether the amounts claimed as arrears of rent were due or not, and to act in either behalf in the mode prescribed by Clause 5. In the former case the defaulter may be kept in arrest till payment; in the other he is to be discharged, with costs and damages payable by the landlord. The party against whom the Judge decided in this summary inquiry might institute a regular suit in the Court, and, if he established his case, might recover what would compensate him for the amount paid under the erroneous decision arrived at on the summary inquiry with costs of both proceedings. No appeal lay to higher Court from this decision. (Sections 35, 36, and 37). The Courts of Udalut were instituted only six months before the enactment of this Regulation. It is to be inferred from Regulation 2 of 1802 under which the Courts were established that it was not intended to exclude suits for arrears of rent from the cognizance of the Courts, and it is apparent from the preamble to Regulation XXVIII of 1802 that its object was to give land-holders the remedy by distraint and arrest as *an alternative remedy* to a regular suit, and Section 42 of Regulation XXVIII (evidently to obviate any misapprehension which might arise from the provisions of Sections 36 and 37) prohibits such a construction of the Regulation as would "prevent persons vested with "the powers of distraint from prosecuting in "the Zillah Court of Udalut for arrears due "to them from under-farmers or ryots or their "sureties." It goes on to say, "when they "may prefer the mode of procedure in the "Zillah Court to that of distraining personal "property for the recovery of arrears, pro-"prietors or farmers of land shall be free to "do so." By Regulation XXX of 1802 "to "the end" as the preamble declares "that "cultivators and under-tenants of land may have "the benefit and protection of determinate "agreements," the exchange of puttahs and muchilkas is positively enjoined.

The provisions of XXVIII of 1802 which were originally applicable to permanently settled districts only, were extended by Section 6 of Regulation II of 1806 to all districts in which 'Zillah Courts may be established under this Regulation;' and that portion of Regulation XXX of 1802 which enjoins the exchange of written terms of agreement between landlords and tenants is extended by Section 4, Regula-

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tion II of 1806 to engagements of Collectors with ryots.

The injunction to exchange written engagements was plain enough, but no means were provided for compelling its observance, and it is easy to see that it would not be regularly observed except by the Officers of Government. Regulation V of 1822 declares that "the provisions of Regulations XXVIII and "XXX of 1802, have been found insufficient "for the due protection of the ryots," in whose interests principally, it is clear, Regulation V of 1822 was enacted. In pursuance of the recital in the preamble of the expediency of investing Collectors with authority "to take primary "cognizance of all cases which under the pro-"visions of those Regulations (XX and XXX "of 1802), are cognizable by summary suit "in the Courts of Udalut," it proceeds in Section 2 to transfer this authority to the Collectors, with certain exceptions. Section 9 enacts that "suits preferred in the Zillah Court for "arrears of rent or revenue from under-farmers "or ryots or their sureties where no puttah has "been granted, shall be dismissed with costs, "unless it shall be proved to the satisfaction "of the Judge that a puttah had been tendered "and refused, or that both parties had agreed "to dispense with the use of puttah and mu-"chilka."

Now, there is nothing in this section standing by itself to admit of any other construction being put upon the word "suits" than that it means ordinary suits, or as they are called in Regulation XXVIII of 1802, and in the preamble of this Regulation, 'regular suits' as opposed to '*summary suits.*'

Now, the contention is that by the similar language of Section 7, Madras Act VIII of 1865, regular suits in the Courts are *not* intended, but if Section 9 of Regulation V of 1822 refers to regular suits, the provision which it is said the Legislature did not intend by the language of Section 7, Madras Act VIII of 1865, would, at least, be shown to have been the existing law up to the date of the enactment of that Act.

Now, is there anything in Regulation V of 1822, viewed as a whole, to favor the contention that any other than regular suits were intended in Section 9?

Section 2 of Regulation V of 1822 transfers to the cognizance of the Collector all cases which, under the provisions of Regulations XXVIII and XXX of 1802, were summarily cognizable by the Zillah Courts with exception of the cases referred to in Sections 35 and 40, Regulation XXVIII of 1802. No doubt there is, here, a reference to Sections 35 and 40 as sections which relate to summary suits, whereas the language of those sections "Regular Judicial investigation and decision in the Courts of Udalut," "nothing contained in this Regulation shall be construed to prevent persons from instituting suits in the Zillah Courts of Udalut," "from prosecuting in the Zillah Courts of Udalut," renders it perfectly clear that the suits mentioned in those sections are regular suits. And in the absence of any express declaration in Regulation V of 1822; that the suits intended by those sections were summary suits, a natural construction must be attached to the language of those sections notwithstanding that Regulation V of 1822, Section 2, refers to them as relating to summary suits. It therefore comes to this, that the provisions of Regulation V of 1822 transferring to Collectors the cognizance of certain suits up to the date of enactment of that Regulation cognizable by the Zillah Courts, did not embrace the regular suits referred to in Sections 35 and 40 of Regulation XXVIII of 1802, the cognizance of which remained as before with the Zillah Court of Udalut.

If there were any ground for saying that these were, or were declared by the Legislature to be, summary suits, the further contention might, perhaps, not be without some appearance of foundation that the word *suits* in Section 9 has reference solely to the suits mentioned in the previous Section 2 as still left to the cognizance of the Zillah Courts, and, therefore, embraces summary suits only, and that the institution of regular suits is independent of the conditions which Section 9 requires should be complied with as preliminary to the institution of the summary suits referred to in it.

But even this, I think, would be a forced construction since there is nothing in Section 9 to qualify the meaning of the word *suits* used in it, which in its ordinary sense, would, of course, include regular suits.

It is apparent from the provisions of Section 8 which for the first time make the grant, or tender, and refusal of puttah, a prerequisite to the sale of property attached under Regulation XXVIII of 1802 for discharge of arrears of rent or revenue, that the Legislature had found that a sanction was required to the observance of the law enjoining exchange of puttah and muchilka. And there appears nothing, therefore, strange in the provisions of Section 9 in shutting out landlords from suing in the Zillah Courts for arrears of rent, except on the same conditions as those required before proceedings in distraint in the Court of the Collector, for arrears of rent could be rendered effective by sale of the attached property. I am, therefore, of opinion that up to the date of the enactment of Madras Act VIII of 1865, the Courts were precluded from taking cognizance of regular suits for arrears of rent except under the conditions of Section 9, Regulation V of 1822.

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This is also in accordance with the view taken by the late Sudr Court in S. As. 58, 59, and 60 of 1857 and 412 of 1860.

Now Section 7 of Madras Act VIII of 1865 appears to embody the provisions of the two Sections '3,' and '9' of Regulation V of 1822. But it is argued, the section cannot embrace regular suits in the Courts, because if it did so, it would be inconsistent with the terms of a later section (Section 87). Now that section runs as follows.

Section 87—Except as hereinbefore provided to the contrary, land-holders and others shall be at liberty to file suits in the Civil Courts for arrears of rent and revenue due to them when they may see fit to do so. But in the decision of suits regarding rates of rent the Courts shall be guided by the provisions of this Act.

It is said if Section 7 be applicable at all to regular suits in the Courts, suits as regards rates of rent must necessarily be included in the term "suits to enforce the terms of a tenancy," used in Section 7. But here is a special provision that in the decision of suits regarding *rates of rent* the Courts shall be guided by the provisions of this Act, implying that this Act is not intended to govern other suits regarding rent which may be instituted in the Courts.

But this view of the question appears to me to be unsound. Let us assume for the sake of argument that the words "Except as hereinbefore provided to the contrary in Section 87" have *reference*, if not *sole reference* to the provisions of Section 7.

Then I see nothing to prevent the words, "But in the decision of suits regarding rates of rent the Courts shall be guided by the provisions of this Act" from being read consistently with the language of Section 7, though that language be held to apply to regular suits.

It is clear that, as respects suits for rent over which (although puttah and muchilka have not been exchanged) the Court has cognizance by reason of there having been a tender of a puttah, or an agreement to dispense with a puttah there may be a contention regarding rates of rent, the words "suits regarding rates of rent" may be read without violence as meaning suits involving disputes regarding rates of rent which is the exact expression used in Section 11 in reference to such suits before the Collector.

Now if this provision at the close of Section 87 were wanting in the Act, the Courts, in such cases, would not be bound to follow the directions of Section 11 as to the mode in which the proper rates of rent payable are to be ascertained in proceedings before the Collector. The Collector, bound by the directions of Section 11, would be ascertaining and determining the rates of rent on the principles laid down in that section, while the Courts might be following principles of a totally different character.

If a contract for a certain rate of rent ("express or implied" as Section 11 has it) were shown to exist, no doubt, the Courts, equally with the Collector, would feel bound to enforce it; but it is not inconsistent with the circumstance of a puttah having been tendered, or with the existence of an arrangement to dispense with puttah and muchilka, that there may yet have been no contract express, or to be implied from the conduct of the parties, or, at least, that such contract in the terms alleged by the landlord, may fail to be established to the satisfaction of the Court. Then it is easy to see the enormous inconvenience that would arise if when driven to determine what is the proper rate of rent the Courts should proceed to act upon different principles from those laid down for the guidance of the Collector in such cases.

So that it appears to me that there is nothing in the closing provision of Section 87 inconsistent with the application of Section 7 to regular suits in the Civil Court.

Further, unless the words "Except as hereinbefore provided to the contrary" have reference to the prerequisites to the jurisdiction arising, which are specified in Section 7, it does not appear to what they can be held to apply as there is no other expression in the Act which expressly or impliedly excludes or limits the jurisdiction of the Courts.

I am of opinion, therefore, that Section 7 of Madras Act VIII of 1865 applies to regular suits in the Civil Courts, and that it embodies a pre-existing provision of the law, the object of which was in its origin, and still is, to force landlords to enter into written engagements with their tenants, an object which it is easy to see, must, if carried out, be of the utmost advantage to all parties, and the provision, therefore, not unnaturally, as it appears to me, finds a place in such a law.

I would, therefore, as regards Regular Appeal 131 dismiss the appeal so far as it relates to this point.

Holloway, J.—In my opinion, the key to the construction of this Act is the existence of two co-incident processes, one called summary and the other regular.

The scope of the Act seems to me to show the necessity of an interpretation restricting "the suit brought" and "proceedings taken" in Section 7 to suits and proceedings under this Act.

The purpose is the consolidation and simplification of laws already passed and the pro-



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viding of a uniform process for the recovery of rent. The laws consolidated are those contained in the schedule, and it is, therefore, peculiarly necessary to see what their true construction was.

Before Regulation V of 1822 the Zillah Courts alone were invested with two sorts of jurisdiction. Regulation V of 1822 gave concurrent jurisdiction to the Collectors with respect to the so-called summary suits.

Act VII of 1839 shows that concurrent jurisdiction as still existing, abolishes the Native Commissioner who had hitherto been able to proceed side by side with the Tahsildar, and subjects to the proceedings of the Tahsildar *as to his executive functions* to the Collector only.

The preamble of RegulationV of 1822 shows to my mind very clearly the narrowing of the scope of the whole of the Regulation to cases falling without Sections 35 and 40 of Regulation XXVIII of 1802.

There were, therefore, still two tribunals with this so-called summary jurisdiction, and the intended alleviations of the tenant required the restriction of both. Sections 34 and 35 of Regulation XXVIII of 1802 are still in operation. The Zillah Judge might still proceed in his summary inquiry and arrive at his result which either party could still rip up and reverse by a suit regularly instituted subject to the ordinary rules of appeal (35 and 36). Section 9, therefore, became necessary in order to narrow this summary remedy, to cases in which puttahs had been granted, tendered, or refused or dispensed with. It seems to me clear on the whole scope of these Regulations and the construction of them according to their purpose, that Section 9 applies to these summary suits only. Be it observed that unless this was done all the previous provisions were futile for the Zillah Judge, under 2nd to 5th, might, despite those provisions, have put the offender in prison, and under Section 6 the property of the defaulter might have passed to the possession of the landlord.

This construction, therefore, gives to the words of Section 9 a perfectly intelligible object consistent with the reason and scope of the Regulation, while to give to it a general construction would be to depart from that declared scope altogether. The object was to take security that the summary procedure was not allowed to the detriment of the tenant. That security was not considered needed as to suits in the regular way; and, in fact, every one of these summary decisions was under the old Regulations, and continued under Section 10 of 1822, reviewable and reversable by a regular suit. I am of opinion that the process intended was not an appeal in the ordinary acceptation of the word, but a regular suit, the same remedy as the old Regulations provided. I think, therefore, that the decisions of the Sudr Court (very few in number) both as to the extended scope of Section 10 and as to the proceeding being a mere appeal are not in accordance with the proper construction of the Act.

In the course of the argument I referred to Regulation IV of 1822, passed one week before Regulation V of 1822, construing the previous Regulations. I still think that that Regulation has an important bearing upon this matter. It declares explicitly that no definition of right was intended. Its effect I have elsewhere considered (III, H. C. R., 13).

If this Regulation had succeeded Regulation V of 1822 it would absolutely conclude the question, for, I apprehend, that one of the most important of a man's rights is the right of action. To declare the requisites to an action being brought is to define a right on one of its most important sides, to add a requisite, not pre-existent, is to limit it, to take it away altogether is to infringe it, and no one of these things was intended by the Regulations which were about to be amended. It would certainly be a strange departure from the logic as well as the practice of construction to extend the words of an amending Act without the smallest necessity to matters which the substantive Acts did not embrace at all. It would be still more singular if with the draft of Regulation V of 1822 already in their desks the Legislature had volunteered this declaration of intention—which they were about to violate seven days afterwards. Probably the exigences of printing were the only reason for the Regulations not passing together. Whether they passed together or not, a long array of cases shows that, relating to the same matter, they can by no process be separated in construction. According to the English doctrine they could not have been if they had all been repealed (see Duarris, 568, seq.)

The conclusion seems to me obvious both upon legal logic and upon the cases. The whole array of these Acts is concerned with expeditious remedies, and the narrowing of rights is not embraced by them.

I put, then, the same construction upon Section 7 of the consolidating Act as upon Section 9 of the old. The Act is in *pari materiâ* with it. I should do so if the words were against it, but there are throughout this Act constant indications that the summary procedure is still the matter dealt with. The "hereinbefore provided" of Section 87 is the most plausible argument that some restriction upon civil suits went before.

The answer, however, is, perhaps, that the summary jurisdiction of the Civil Courts was

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meant to be preserved, and perhaps that it was put in to meet unforeseen difficulty.

The passage at the end, however, is a further proof of what seems to me obvious that all these Acts have a restricted operation. If it generally applied, why should the rates of rent be specified. The argument from isolated expressions in Acts made in the fashion to which we are accustomed is worth little, and I would not press it on either side.

THE CHIEF JUSTICE.—Various questions touching the construction of the Madras Rent Recovery Act VIII of 1865 arise in the several cases referred to the Full Bench. I do not find in the orders of reference that any of these are particularly mentioned as the questions which we are asked to consider; but from the course of the *confirmed* it became evident that the main controversy relates to the construction of Sections 7 and 87 of the Act. The former section enacts that no suit shall be sustainable to enforce the terms of a tenancy unless puttahs and muchilkas have been exchanged: by the latter section land-holders to whom arrears of rent are due are left free to sue for such arrears in the Civil Court "except as hereinbefore provided to the contrary." It is contended that the remedy by suit in the Civil Court is open to the land-holder although there has been no interchange between himself and the tenant of the writings enjoined by this Act.

I will consider, first, the question as it arises between the land-holders specified in the 3rd Section of the Act, and their tenants; and it will be sufficient for present purposes to describe the two classes of persons by the old terms of zemindars and ryots.

The Act of 1865 requires written agreements between these land-holders and their tenants, "the engagements of the land-holders being termed puttah, and those of the tenants being termed muchilka." Special provision is made concerning the several matters to be therein stated: their execution and registration is also provided for, and penalties are imposed on the land-holders for any unauthorized exactions in excess of the rent or charges specified in the puttahs. It is not necessary now to consider to what extent and for what purposes the relation of zemindar and ryot may arise and exist without the interchange of these writings, but it is certain that the remedy by suit and by legal proceedings under this Act will be wanting to the enforcement of the terms of a tenancy when the parties have not entered into these written agreements.

It is beyond dispute that these persons are absolutely deprived of all the remedies which the Act itself gives to enforce the terms of the tenancy, but it is argued that the words of the 7th Section refer only to such remedies: the remedy by suit in the ordinary tribunal for the recovery of arrears of rent is, it is said, a thing apart, and a remedy which the land-holders have always enjoyed, and which is expressly saved to them by the 87th Section of the Act. But the words of the law are opposed to this argument. In many places this Act distinguishes between proceedings under the Act and proceedings in the ordinary Courts (see Sections 2, 13, 78, 86). In the section now in question there are no words indicating that remedies under the Act or any particular kinds of remedy were intended. On the contrary, the language is comprehensive, "no suit brought and no legal proceedings taken to enforce the terms of a tenancy shall be sustainable unless puttahs and muchilkas have been exchanged as aforesaid, or unless it be proved that the party attempting to enforce the contract had tendered such a puttah or muchilka as the other party was bound to accept or unless both parties shall have agreed to dispense with puttahs and muchilkas." Unless for strong reasons we should not be justified in limiting this plain and comprehensive language in the way suggested. But it may be said that the scope of the enactment itself requires some such limitation; that the Act as it is described in the title is for the most part a mere consolidation of former laws "which define the process to be taken for the recovery of rent;" and that this new law like the old Regulations which it supersedes, deals only with summary remedies, and has no application to the remedy by regular suit in the Civil Court. Let us see what was the state of the law before the enactment of Act VIII of 1865. The list of repealed Regulations* given in Section 89 shows the laws which the Act displaced and which it professed by its title and preamble not only to consolidate but also to simplify and improve Regulation XXVIII of 1802 after reciting that it was "necessary to the punctual collection of the public revenue that land-holders and farmers of land should have the means of compelling payment from defaulters without being obliged to have recourse to the Court of Judicature, and incurring the expense and delay necessarily attending a law process for the recovery of arrear of rents or revenues" gave to proprietors and farmers of land various stringent and summary remedies by distress, attachment, and otherwise for the recovery of such arrears.

* XXVIII of 1802.
XXX of 1802.
II of 1806-5-54 & 6.
V of 1822.
I of 1826.

By another Regulation* enacted the same time the Government was authorized to make a permanent settlement of the land revenue and to grant by deed proprietary right "to all persons being or con-

* XXV of 1802.

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stituted to be zemindars or proprietors of land." By the 14th Section of this Regulation which has in no part been expressly repealed zemindars are required within a reasonable period of time to grant to each ryot a puttah.

Regulation XXX of 1802 prescribed the kinds of puttahs and muchilkas to be exchanged between land-holders and ryots, and provided some remedies for the breach by either party of its enactments. But the Legislature of that day while clearly indicating in the two Regulations just mentioned, the importance it attached to the interchange of the written engagements both for the security of the cultivators and the prevention and settlement of disputes made very ineffectual provision for the enforcement of the interchange of these written engagements. The land-holder who disregarded the injunctions of the law was nevertheless in a position to assert all the summary remedies which the Regulation XXVIII of 1802 gave to him. In one case only did his omission to grant a puttah affect his remedy for the recovery of his rent. By the 6th Section it is provided that "in the event of claims being instituted by proprietors of land on engagements in which the rents or revenues may not be consolidated in a puttah, such claimants shall be non-suited, with costs, before the Udalut of the Zillah; from and after the expiration of two years, subsequently to the time when the permanent assessment of the land revenue may have been fixed."

It is from this clear that the legislation of 1802, however defective in other respects, imposed this penalty of non-suit on the land-holder who, without having granted a puttah to his ryots, sought his remedy for arrears of rent by suit in the ordinary Courts.

After an experience of twenty years which abundantly showed the inefficacy of the Puttah Regulation of 1802 to effect the object in view, Regulation V of 1822 was passed, by which Collectors were authorized to take primary cognizance by summary process of many of the matters which by Regulations XXVIII and XXX of 1802 were cognizable by the Zillah Courts (though not summarily cognizable as the new law erroneously assumed). In one case (see Section 34, Regulation XXVIII of 1802) in which a summary inquiry by the Judge was expressly directed by the Regulation of 1802, the language of the later Regulation (Section 6) and of Act VII of 1839, seemed to show that the Civil Court retained in this instance its summary jurisdiction. Whether it did so or not, I can find in the reports no trace of the exercise by the Courts of this summary jurisdiction. With this exception, if exception it be, the jurisdiction of the Courts in cases under the two Regulations was transferred to the Collectors; and there remained to the former the undoubted jurisdiction which they always possessed of adjudicating in the form of regular civil suits upon claims by land-holders for arrears of rent. Two important clauses were enacted to promote the granting of puttahs—no property attached under Regulation XXVIII of 1802 for arrears of rent, could be sold, unless puttahs had been granted or tendered and refused; and no suit for such arrears could be maintained where no puttah had been granted. The words of the 9th Section are clear—"Suits preferred in the Zillah Court for arrears of rent or revenue from under-farmers or ryots or their sureties where no puttah has been granted, shall be dismissed with costs, unless it shall be proved to the satisfaction of the Judge that a puttah had been tendered and refused, or that both parties had agreed to dispense with the use of puttah and muchilka." This language sufficiently clear in itself, is supported by the distinct declarations of the intention of those who at that time, had full authority to instruct their representatives in this country to enact such laws as they deemed expedient. I mean the Court of Directors of the East India Company.

In a despatch to the Governor in Council at Fort St. George, dated the 29th April 1814, the following passages occur, "We cannot pass by this opportunity of re-calling to your attention the observations contained in our Revenue letter of the 16th December 1812 as to the enforcement of the Regulations concerning puttahs: a strict observance of that Regulation would tend, we are convinced, equally to the benefit of the land-holders and their tenants: by rendering their respective rights and obligations more certain it would facilitate the adjustment of disputes concerning rent or cultivation, and would thereby operate as an additional relief to the Courts of Justice. We trust that in consequence of our former reference to this subject, it has already occupied your attention. * * * * * The Puttah Regulation duly observed would afford the best safeguard against oppression, and would have the effect of preventing in a great degree those disputes respecting rent, by which the country is so frequently disturbed. The enforcement of it is a concern of Government, and the means of carrying it into execution ought to be secured by an adequate process. The superintendence of this matter naturally falls to the Collector, in his Magisterial capacity, whose duty it should be, with the assistance of the Native Officers under him, to take cognizance of any breach of this Regulation, whether by the refusal or neglect to grant puttahs. No demand of a Zemindar, &c., for arrears of rent should be receivable in any Court but on a puttah, nor should he be at liberty to proceed to sell under distraint without an order from the Collector founded (if that should be necessary) upon a report from the Potail or Tahsildar, and the Village and District Punchayet

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respectively. The Commissioners, Colonel Monro and Mr. Stratton, who proposed this Regulation, in submitting it to the Government, say, while commenting upon this section, "the Court of Directors having required that no demand of a Zemindar, &c. for arears of rent should be receivable in any Court but on a puttah (paragraph 107); we conceive that the provisions of this section which prescribes that such suit shall be dismissed with costs when not founded on a puttah, unless it be proved that a puttah had been tendered and refused will meet the views of the Honorable Court."

The language of the law and the previous intentions thus plainly declared of its framers and promoters, thus appears to admit of no doubt. A Zemindar's suit in the Civil Court for arrears of rent was liable to non-suit under the Regulation of 1802, and to be dismissed with costs under the Regulation of 1822 if no puttah had been granted by him. The Act of 1865 having repealed these Regulations, proceeds itself to declare, as we have seen, that no suit brought to enforce the terms of a tenancy shall be sustainable unless puttahs and muchilkas have been exchanged—and while saving by Section 87 to land-holders and others, their remedy by suit in the Civil Court for arrears of rent, it gives the condition under which this remedy is preserved in the words at the beginning of the section, "Except as hereinbefore provided to the contrary," words which suffice, and which were, I presume, meant to refer to the preceding provisions concerning puttahs and muchilkas.

The result, in my judgment, is, that suit for arrears of rent by zemindars and other landholders mentioned in Section 3 of the Act cannot be maintained in the Civil Courts unless puttahs and muchilkas have been exchanged or unless there has been such a tender or dispensation as is contemplated by the section.

The question arising between other landholders and their tenants is different, because the language of the Act is different. It is provided (Section 13) that "all land-holders under ryotwar settlements or in any way subject to the payment of land revenue direct to Government, and all other registered holders of land in proprietary right, shall be authorized to proceed under this Act for the recovery of rent, if they have taken a lease or agreement in writing from their tenants specifying the rent to be paid to them, but not otherwise."

The effect of this section is to give to the land-holders therein mentioned all the summary remedies of the Act for the recovery of arrears of rent if they have taken a written agreement from their tenants, but not otherwise. If the land-holder omits to take a written agreement, his remedies *under the Act*, are wanting, but his right of suit in the Civil Court remains as it was before.

## CIRCULAR ORDERS OF THE BOARD OF REVENUE.

### No. XXXII.

STANDING No. 391-8.

NOMINATION, TRANSFER, DISMISSAL, AND PROSECUTIONS OF TAHSILDARS TO BE SUBMITTED TO GOVERNMENT THROUGH BOARD.

*Proceedings of the Board of Revenue, dated 9th September* 1874, *No.* 2,542.

G. O., 24th July 1874, No. 920.

NOMINATIONS to the post of Tahsildar and Deputy Tahsildar, whether the appointment is temporary or permanent, must be submitted through the Board for the sanction of Government. No reference to the Board is needed when a Taluk Sheristadar is appointed, but the usual application for magisterial powers must be made direct to Government.

2. Proposed transfers (involving a reduction of salary) or suspensions of Tahsildars must be reported for the orders of the Board, but no reference to higher authority should be made when a Collector thinks it desirable to transfer or suspend a Deputy Tahsildar or Taluk Sheristadar.

3. Proposals to dismiss Tahsildars or Deputy Tahsildars must be submitted for the orders of Government through the Board, but Collectors may dismiss Taluk Sheristadars on their own authority, reporting that they have done so to Government, in order that the sanction given to their employment as Magistrates may be revoked.

4. Prosecutions of Tahsildars or Deputy Tahsildars for acts done as public servants either in their Revenue or Magisterial capacity must be previously sanctioned by the Board or by Government (the recommendation being submitted through the Board) as the case may be, but previous sanction for the prosecution of a Taluk Sheristadar is not required, unless the offence charged is alleged to have been committed by him in his Magisterial capacity when a reference must be made to the Board, or if necessary through the Board to Government.

5. If the alleged offence for prosecution on account of which previous sanction is required, is one purporting to be done in the discharge of duty, *e. g.*, if a Tahsildar is said to have passed a corrupt decision, the sanction of Government is necessary. If it does not purport to have been done in the discharge of duty, *e. g.*, if a Tahsildar is said to have demanded or received a bribe or extorted money, the sanction of the Board will be sufficient.

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## No. XXXIII.

STANDING No. 230-3.

ORDER REQUIRING SPOILED STAMPS TO BE SENT TO SUPERINTENDENT CANCELLED.

*Proceedings of the Board of Revenue, dated 15th September* 1874, *No.* 2,623.

So much of Board's Standing Order, No. 230-2, as prescribes that spoiled stamps and stamps damaged in store shall be forwarded to the Superintendent of Stamps for destruction is cancelled.

G. O., dated 9th July 1874, No. 856.

## No. XXXIV.

STANDING No. 277-1.

SCALE OF PROCESS SERVICE FEES.

*Proceedings of the Board of Revenue, dated 2nd October* 1874, *No.* 2,845.

THE following Scale of Process Service Fees should be adopted in all Revenue Courts in accordance with the orders of Government in the Judicial Department, published at page 1,005 of the *Fort St. George Gazette* of the 30th June 1874:—

| No. | ——— | In a District Munsiff's Court or Subordinate Revenue Court. RS. A. P. | In every other Civil or Revenue Court. RS. A. P. |
|---|---|---|---|
| 1 | Summons or Notice to Defendant or Respondent ... ... | 0 8 0 | 1 0 0 |
| | And for every additional Defendant or Respondent if applied for at the same time and if Defendant resides in the same neighbourhood ... ... ... ... ... ... | 0 4 0 | 0 8 0 |
| 2 | Summons to a Witness ... ... ... ... ... ... | 0 8 0 | 1 0 0 |
| | And for every additional Witness if applied for at the same time and if Witness resides in the same neighbourhood... | 0 4 0 | 0 8 0 |
| 3 | Warrant of Arrest ... ... ... ... ... ... | 1 0 0 | 2 0 0 |
| 4 | Proclamation of Attachment or the Process for Sale ... | 1 0 0 | 2 0 0 |
| 5 | Warrant of Attachment of movable or immovable property, according to the value of the suit if applied for before judgment, or the amount decreed in respect of which execution is sought— | | |
| | If the value or amount does not exceed 50 Rupees ... | 0 12 0 | 1 0 0 |
| | Exceeds 50 Rupees but does not exceed 100 Rupees ... | 1 0 0 | 2 0 0 |
| | „ 100 „ do. 500 „ ... | 2 8 0 | 4 0 0 |
| | „ 500 „ do. 1,000 „ ... | 4 0 0 | 6 0 0 |
| | „ 1,000 „ do. 2,500 „ ... | 6 0 0 | 7 0 0 |
| | „ 2,500 „ do. 5,000 „ ... | ...... | 8 0 0 |
| | „ 5,000 „ do. 10,000 „ ... | ...... | 10 0 0 |
| | „ 10,000 „ ... ... ... ... ... ... | ...... | 12 0 0 |
| 6 | Warrant of Delivery of possession of property, movable or immovable— | | |
| | If no attachment has taken place ... ... ... ... | The fee for attachment of said property. | |
| | If attachment has taken place— | | |
| | For movable property ... ... ... ... ... | 0 12 0 | 1 8 0 |
| | For immovable do. ... ... ... ... ... | 1 8 0 | 2 8 0 |
| 7 | Warrant of Sale of movable property— | | |
| | If conducted at the Court-house ... ... ... ... | 0 4 0 | 0 8 0 |
| | If not conducted at do. ... ... ... ... | 1 0 0 | 2 0 0 |
| 8 | Warrant of Sale of immovable property— | | |
| | If conducted at the Court-house ... ... ... ... | 0 8 0 | 1 0 0 |
| | If not conducted at do. ... ... ... ... | 2 0 0 | 4 0 0 |
| 9 | Injunction, Order, or Notice not otherwise provided for ... | 1 0 0 | 2 0 0 |
| 10 | Any Process in execution of a Decree of a Village Munsiff. | 0 4 0 | ...... |

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*N. B.*—(1.) When it is found necessary to employ more than one Amin or Peon (as, for instance, where property is situated in different places), a separate fee is to be charged for each individual employed.

(2.) When a Warrant remains unexecuted for seven days after its delivery to the officer entrusted with its execution, an additional fee, at the rate of 6 Annas per diem, is to be levied from the party at whose instance the Warrant was issued for every officer of the Court employed until return is made, provided that the delay in executing the said Warrant is not attributable to the officer of the Court.

(3.) If the process for attachment and sale are issued simultaneously the proper fee for the former process only is to be charged.

(4.) Under Section 8, Act XXIII of 1861, the lowest rate for serving a process shall be deemed to be, as heretofore, 4 Annas per diem. A week's batta is to be deposited in advance and renewed at like intervals.

2. Where, in addition to the fees payable under the above scale, ferry charges have to be incurred, or special expedition is required in the service of any process, the party at whose instance the process is issued shall pay a further fee equivalent to the actual cost of the ferry charge, or the actual cost of travelling by rail, boat, or cart, as the case may be.

3. Where any process has to be served in another district than that in which it is issued, no extra charge shall be made for postage.

4. The salary of Amins employed in Collectors' Courts shall be Rupees 14 per mensem and of Amins employed in other Revenue Courts Rupees 12. In exceptional cases batta may be allowed in addition to the fixed salary with the previous sanction of the High Court.

5. Peons employed as process servers in the Collectors' Courts shall be paid Rupees 7 per mensem and those employed in other Revenue Courts Rupees 6. In exceptional cases batta may be given in addition to the fixed salary with the previous sanction of the High Court.

6. The number of process servers fixed by the Collector for his own office and the offices subordinate to him shall be so fixed that the cost of the establishment may be at least covered by the amount of fees levied on the processes served and executed by them. It shall be reported to the Board of Revenue in the first instance for confirmation and shall be altered from time to time as they may direct, and it shall not be increased without their sanction; but the Collector shall have power to transfer process servers from one office to another within his jurisdiction as experience may dictate, and, when convenience requires that processes issued by one officer shall be served by the process servers attached to another, they may be served accordingly.

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## No. XXXV.

### Standing No. 370-5.

### U. C. Officer appointed to another office to proceed at once.

*Proceedings of the Board of Revenue, dated 3rd October* 1874, *No.* 2,869.

When an Uncovenanted Officer is gazetted to another office, and no special instructions are given, he should give over charge directly on his receipt of the Gazette, and proceed at once to take up his new appointment.

G. O. dated 22nd August 1874, No. 1,065.

2. The Collector or Sub-Collector should make such arrangements as may be necessary. Temporary arrangements can always be made immediately.

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## No. XXXVI.

### Standing No. 274-3.

### Arrears of Revenue due on transferred lands.

*Proceedings of the Board of Revenue, dated 13th October* 1874, *No.* 2,971.

Government having decided that it is undesirable that lands transferred by a registered holder, however informally, to another party, and on which no arrears are due, should be sold for arrears of revenue due by the registered holder on other lands which are not brought to sale, Collectors are requested in future not to sell lands in possession of alienees, until all the other lands and property in possession of the registered holder are first sold, unless the arrear due is caused by the default of the alienee.

G.O., dated 8th September 1874, No. 1,150.

2. Whether the lands to be sold are in the possession of the registered holder or not, and whether the arrear is due by the registered holder, or by the alienee on the portion alienated, should be ascertained by local inquiry.

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## OFFICIAL PAPERS.

REVENUE SETTLEMENT AND COLLECTIONS—MADRAS—FUSLY 1282.

*Proceedings of the Madras Government, Revenue Department, 23rd June 1874.*

*(Continued from page 310.)*

41. EXTRA SOURCES OF REVENUE.—The results of the revenue from land having been discussed in the foregoing paragraphs, the other sources of revenue will next be reviewed. The extra sources are six in number:—

1. Excise on Spirits and Drugs (Abkari.)
2. Income-tax and License-tax.
3. Salt.
4. Sea Customs.
5. Land Customs.
6. Stamps.

42. The revenue from each of these sources for the present and previous fuslies are compared in the following abstract. The result is a net decrease of Rupees 43,036:—

| | RS. |
|---|---|
| Fusly 1281 ... | 267,09,692 |
| " 1282 ... | 266,66,656 |
| Decrease ... | 43,036 |

| Sources of Revenue. | Fusly 1281. | Fusly 1282. | Increase. | Decrease. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| Excise on Spirits and Drugs (Abkari). | 58,23,714 | 60,22,779 | 1,99,065 | ...... |
| Income-tax ... ... ... ... | 7,24,098 | 4,95,639 | ...... | 2,28,459 |
| License-tax ... ... ... ... | 272 | 171 | ...... | 101 |
| Salt ... ... ... ... ... | 128,88,940 | 128,51,911 | ...... | 37,029 |
| Sea Customs ... ... ... ... | 29,10,308 | 28,73,582 | ...... | 36,726 |
| Land Customs ... ... ... | 2,05,900 | 1,95,369 | ...... | 10,531 |
| Stamps. Judicial or Court Fees ... | 25,16,803 | 25,40,164 | ...... | ...... |
| Stamps. Non-Judicial ... ... | 16,39,657 | 16,87,041 | ...... | ...... |
| | 41,56,460 | 42,27,205 | 70,745 | ...... |
| Total... | 267,09,692 | 266,66,656 | 2,69,810 | 3,12,846 |
| Net... | ...... | ...... | ...... | 43,036 |

The variations in each case will now be noticed.

43. *Abkari.*—The revenue is raised partly by rents and partly under an Excise system in the five Districts noted in the margin, and in all the other Districts, except at the town of Madras, it is farmed out to the highest bidder. The monopoly under the Excise system in the five Districts above named was granted to certain Firms on the condition that, if the receipts fell below the sums noted opposite to them in the margin, which represented the largest amount likely to be obtained under the ordinary renting system, Government might put a stop to the arrangement made with them. The current demand under the new system has exceeded the minimum in each District except in Vizagapatam, where the question whether the arrangement shall cease or be continued is now under consideration. Comparing the demand with that of the previous year there is a decrease in the revenues of Vizagapatam and South Arcot, while there is an increase in the rest. The Col-

| | Minimum fixed. | Current Demand for Fusly 1282. |
|---|---|---|
| | RS. | RS. |
| 1. Ganjam ... | 66,000 | 76,559 |
| 2. Vizagapatam. | 1,50,000 | *1,20,211 |
| 3. Chingleput... | 1,25,000 | 1,59,724 |
| 4. South Arcot. | 1,75,000 | 1,91,238 |
| 5. North Arcot. | 2,70,000 | 3,12,813 |

* Exclusive of Rupees 33,741, the revenue from Jeypore which is under Government management and of Rupees 4,513 the duty on Arrack brought from Chicacole for use in Vizagapatam.

| | Fusly 1281. | Fusly 1282. |
|---|---|---|
| 1. Ganjam ... | 74,977 | 76,559 |
| 2. Vizagapatam. | 1,86,792 | *1,53,952 |
| 3. Chingleput ... | 1,58,110 | 1,59,724 |
| 4. North Arcot. | 3,04,579 | 3,12,813 |
| 5. South Arcot. | 2,33,530 | 1,91,238 |

* Inclusive of Rupees 33,741, the revenue from Jeypore.

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lector of Chingleput states the increase in his District is larger than what is shown by the figures, since his demand for Fusly 1282 includes only the Arrack *collections* of eleven months, the kist of the last month being only payable in the first month of Fusly 1283. Taking the amount due on the arrack sold in June also the increase in Chingleput is stated to be Rupees 22,000. In the other Districts it is not clear how the demand has been calculated, whether the arrack collections of eleven months only have been taken into account as in Chingleput, or the full demand on the entire quantity issued from the distilleries within the fusly. The latter appears to be the case. In North Arcot a remission of Rupees 26,920 has been granted from the current year's (Fusly 1282) demand as a compensation for the loss sustained by the toddy renters owing to the late period of the fusly at which the toddy farm was leased out to them. If this sum, however, be not taken into account, the demand for Fusly 1282 will fall short of that of Fusly 1281, by Rupees 18,686. The decrease in Vizagapatam and South Arcot is stated to be due to this being the first year of the new system.

In the Districts where the revenue is farmed out to the highest bidder there is on the whole an increase of Rupees 2,40,615. This is due to the renewal of the triennial leases at the commencement of Fusly 1282, and to great competition at the sale. In Madras where the Abkari revenue is managed under the immediate superintendence of the Revenue authorities, there has been an increase of Rupees 22,152, which is owing to the increase of dowles (the amount each shopkeeper agrees to sell), and the enhancement of the selling prices of the country arrack sold in the suburbs from Rupees 1-14-0 to Rupees 2-2-0 per gallon.

44. *Income-tax.*—The large decrease under this head is due to the exemption from taxation of incomes below Rupees 1,000 under Act VIII of 1872, and to the total abolition of the tax from 1st April 1873.

| | RS. |
|---|---|
| Fusly 1281... | 7,24,098 |
| „ 1282... | 4,95,639 |
| Decrease... | 2,28,459 |

45. *License-tax.*—The License-tax has long been abolished, but the small sum of Rupees 171, which was outstanding against previous fuslies in North Arcot, was collected during the year.

46. *Salt.*—In the revenue from salt there is a small decrease of Rupees 37,029. The following is a comparison between the results of Fusly 1282 and Fusly 1281 :—

| Items. | Fusly 1281. | | Fusly 1282. | |
|---|---|---|---|---|
| | Quantity. | Amount. | Quantity. | Amount. |
| *Sea Salt.* | IN. MDS. | RS. | IN. MDS. | RS. |
| Home consumption ... ... ... | 3,320,965 | 65,40,475 | 3,366,994 | 66,37,296 |
| Inland do. ... ... ... ... | 3,242,157 | 62,68,073 | 3,139,221 | 61,43,220 |
| Exportation by sea ... ... ... | 404,332 | 51,225 | 286,038 | 42,370 |
| Sold to French Government ... ... | 51,929 | 6,510 | 61,973 | 7,721 |
| Supplied to other Districts on Government account ... ... ... | 55,434 | ...... | 42,000 | ...... |
| Miscellaneous ... ... ... ... | ...... | 8,033 | ...... | 5,701 |
| Total ... | 7,074,817 | 128,74,316 | 6,896,226 | 128,36,308 |
| *Earth Salt.* | | | | |
| Bellary ... ... ... ... | ...... | 12,463 | ...... | 13,260 |
| Kurnool ... ... ... ... | ...... | 2,161 | ...... | 2,343 |
| Grand Total ... | 7,074,817 | 128,88,940 | 6,896,226 | 128,51,911 |
| Decrease, Rupees ... | ...... | 37,029 | ...... | ...... |



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47. The decrease which the above figures disclose is only nominal. More than was lost in the sales was gained by increased duty collected on salt imported by private individuals chiefly in the District of South Canara. The total amount of duty collected in the Presidency on salt imported by private individuals in Fusly 1282 was Rupees 54,821, against Rupees 8,004 in the previous year. Looking, however, to the sales of salt in each District there is a gross decrease of Rupees 3,31,199 in five Districts, and a gross increase of Rupees 294,170 in the others as shown below. In Kistna the decrease is due to a diminished demand from the Nizam's territories, which are now stated to be drawing their supplies from Bombay by rail. The decrease in Nellore and Tanjore is attributable to deficiency in the stock on hand. In the former, the demand in Fusly 1281 at certain salt factories, was unusually large owing to the insufficiency of the stock in Kistna, and the stock was thus greatly reduced, and in the latter, the deficiency was caused by the manufacture of salt during the past two years having been checked and impeded by untimely rains. In South Canara the sales in Fusly 1281 were unusually high owing to a scarcity of salt in North Canara and to large demands from Mysore. In Fusly 1282, however, the depressed state of the coffee market prevented the inland traders from resorting to the coast in as large numbers as in the preceding year, and there were besides, as already remarked, large importations of Government salt by private traders, and hence the decrease in the Government sales. The decrease in Malabar is small and does not call for remark. As regards the increase, it is conspicuous only in the three Northern Districts of Ganjam, Vizagapatam, and Godavery. In the first it is due to no sales having been effected at the salt factories of Ganjam and Womeravilly during the latter part of Fusly 1281, because there was none in stock at those stations, and to the more favorable character of the season of Fusly 1282 for salt traffic. In Vizagapatam the increase was owing to the re-opening of the Konada salt factory, to more active suppression of the illicit manufacture of earth salt, and to a larger stock having accumulated at all the factories. The increase in Godavery is because large purchases of the article were made during the early portion of Fusly 1282, to make up for the smaller purchases effected in the latter part of Fusly 1281, in consequence of the channels having been unusually low and therefore unnavigable. The increase in the other Districts is small and calls for no remark.

| | | RS. |
|---|---|---|
| 1. | Kistna ... ... | — 40,566 |
| 2. | Nellore ... ... ... | — 70,422 |
| 3. | Tanjore ... ... | —1,07,478 |
| 4. | South Canara ... ... | —1,07,976 |
| 5. | Malabar ... ... | — 4,757 |
| | | 3,31,199 |

| | | RS. |
|---|---|---|
| 1. | Ganjam ... ... ... | +1,14,994 |
| 2. | Vizagapatam ... ... | + 74,180 |
| 3. | Godavery ... ... | + 77,137 |
| 4. | Chingleput ... ... | + 1,946 |
| 5. | South Arcot ... ... | + 3,832 |
| 6. | Madura ... ... | + 4,519 |
| 7. | Tinnevelly ... ... | + 16,583 |
| 8. | Earth Salt in Bellary and Kurnool ... ... | + 979 |
| | | +2,94,170 |

48. *Quantity in Store.*—The subjoined abstract shows the stock on hand at the beginning and close of Fusly 1282 in comparison with the similar figures for Fusly 1281 :—

| | Fusly 1281. IN. MDS. | Fusly 1282. IN. MDS. |
|---|---|---|
| Stock on hand at the beginning of the fusly ... | 6,926,606 | 7,904,996 |
| Receipts during the year ... ... | 8,327,976 | 5,902,876 |
| Total... | 15,254,582 | 13,807,872 |
| Sales including wastage ... | 7,349,586 | 6,915,910 |
| Balance at the end of the year ... | 7,904,996 | 6,891,962 |

From the above it will be observed that, although the stock at the commencement of the year was larger than that in the previous year, still the quantity manufactured and the stock left at the close of the year were considerably less. The season was particularly adverse to salt manufacture in the Districts noted in the margin, and it was therefore found impossible to manufacture the required quantity of salt in those Districts. The deficiency of the stock was not

1. Chingleput.
2. Ganjam.
3. South Arcot.
4. Tanjore.

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felt, however, except in Tanjore and South Arcot. Prompt measures were adopted to remedy this deficiency, and salt was supplied to South Arcot from Chingleput, and a large quantity of salt formed naturally was collected at Vedarniem in Tanjore.

49. The usual statement showing the quantities which Collectors recommend to be written off the accounts of Fusly 1282 on account of wastage is subjoined:—

| DISTRICTS. | Contents of the heaps when received. | | Outturn of the heaps when sold. | | Wastage. | | Per centage of the wastage on column 2. | Value of the wastage of Salt at the prime cost. | | | Value of the wastage of Salt at the monopoly price. | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| 1 | 2 | | 3 | | 4 | | 5 | 6 | | | 7 | | |
| | IND. MDS. | SEERS. | IND. MDS. | SEERS. | IND. MDS. | SEERS. | | RS. | A. | P. | RS. | A. | P. |
| Ganjam .. ... ... ... ... | 619,636 | 34 | 591,232 | ...... | 28,404 | 34 | 4·58 | 3,8[illegible]8 | 0 | 0 | 56,809 | 11 | 2 |
| Vizagapatam ... ... ... | 211,812 | ...... | 192,422 | ...... | 19,390 | ...... | 9·15 | 1,454 | 4 | 0 | 38,780 | 0 | 0 |
| Godavery ... ... ... ... | 317,851 | ...... | 304,091 | ...... | 13,760 | ...... | 4·33 | 1,146 | 10 | 8 | 27,520 | 0 | 0 |
| Kistna ... ... ... ... ... | 216,438 | ...... | 206,468 | ...... | 9,970 | ...... | 4·60 | 819 | 5 | 4 | 19,940 | 0 | 0 |
| Nellore ... ... ... ... ... | 431,228 | ...... | 416,875 | ...... | 14,353 | ...... | 3·33 | 2,355 | 2 | 7 | 28,706 | 0 | 0 |
| Chingleput ... ... ... | 1,288,656 | ...... | 1,148,717 | ...... | 139,939 | ...... | 10·86 | 23,323 | 2 | 8 | 2,79,878 | 0 | 0 |
| South Arcot ... ... ... ... | 423,957 | ...... | 392,584 | ...... | 31,373 | ...... | 7·40 | 13,400 | 7 | 7 | 62,746 | 0 | 0 |
| Do. Supplied to French Government ... | 51,840 | ...... | 48,965 | 38 | 2,874 | 2 | 5·54 | 1,227 | 9 | 8 | 5,748 | 7 | 0 |
| Tanjore... ... ... ... ... | 273,302 | ...... | 238,796 | 10 | 34,505 | 30 | 12·62 | 2,959 | 0 | 0 | 69,010 | 1 | 0 |
| Madura ... ... ... ... | 246,000 | ...... | 239,195 | 5 | 6,804 | 35 | 2·76 | 637 | 15 | 4 | 13,609 | 12 | 0 |
| Tinnevelly ... ... ... | 363,335 | ...... | 353,484 | ...... | 9,851 | ...... | 2·71 | 872 | 3 | 7 | 19,702 | 0 | 0 |
| South Canara ... ... ... | 117,992 | 9 | 116,331 | ...... | 1,661 | 9 | 1·40 | 670 | 3 | 1 | 3,322 | 7 | 2 |
| Malabar ... ... ... ... | 59,296 | ...... | 58,849 | ...... | 447 | ...... | 0·75 | 202 | 11 | 0 | 894 | 0 | 0 |
| Total ... | 4,621,344 | 8 | 4,308,010 | 13 | 313,333 | 30 | 6·78 | 52,876 | 11 | 6 | 6,26,666 | 6 | 4 |

50. The rate of wastage exceeds the usual five per cent in the Districts of Vizagapatam, Chingleput, South Arcot and Tanjore, and is mainly due to the damage done to the salt heaps by the cyclone and the heavy rains of 1871 and 1872. The salt sold in Vizagapatam was also old, having been stored in 1868, and in Chingleput there was a radical defect in the system of storage which entailed a large wastage, but which has been since corrected. The Collectors have shown sufficient reasons for recommending the quantities mentioned by them to be written off the accounts as wastage, and the Board therefore resolve to request Government to allow this to be done.

51. *Charges.*—The charges attending the administration of the salt monopoly during Fusly 1282 were Rupees 1,64,151 less than in the preceding year. The details are given below:—

| ITEMS. | Fusly 1281. | Fusly 1282. | Increase. | Decrease. |
|---|---|---|---|---|
| *Charges of Collections.* | RS. | RS. | RS. | RS. |
| Fixed Establishment ... ... ... | 2,22,725 | 2,20,104 | ...... | 2,621 |
| Country Stationery and Saderward ... | 2,269 | 2,430 | 161 | ...... |
| Travelling allowance to officers, &c. ... | 9,051 | 9,610 | 559 | ...... |
| *Charges for the provision of Salt.* | | | | |
| Purchase and Manufacturer's share ... | 10,35,158 | 9,09,864 | ...... | 1,25,294 |
| Charges for conveying and storing salt ... | 1,07,660 | 73,937 | ...... | 33,723 |
| Do. for exporting salt ... ... | 10,816 | 5,432 | ...... | 5,384 |
| Freight on salt imported ... ... ... | 4,600 | ...... | ...... | 4,600 |
| Salt compensation ... ... ... | 256 | 186 | ...... | 70 |
| Petty construction and repairs, and contingencies ... ... ... ... | 1,87,265 | 1,94,086 | 6,821 | ...... |
| Grand Total... | 15,79,800 | 14,15,649 | ...... | 1,64,151 |

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The net decrease in charges is chiefly due to more limited manufacture, the cause of which has been already explained. Great attention was paid to the repairs, &c. of the factories and their approaches, which are so necessary for developing and even maintaining the salt revenue, and the amount expended on such works in each District during the year under report is given below in comparison with that in the preceding year:—

| DISTRICTS. | Fusly 1281. | Fusly 1282. | Increase. | Decrease. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| Ganjam ... ... ... | 11,254 | 14,811 | 3,557 | ...... |
| Vizagapatam ... .. ... | 21,792 | 10,980 | ...... | 10,812 |
| Godavery ... ... ... | 8,541 | 13,775 | 5,234 | ...... |
| Kistna ... ... ... ... | 2,512 | 2,314 | ...... | 198 |
| Nellore ... ... ... | 12,164 | 24,205 | 12,041 | ...... |
| Chingleput ... ... ... | 57,986 | 61,959 | 3,973 | ...... |
| South Arcot ... ... | 10,467 | 10,548 | 81 | ...... |
| Tanjore ... ... ... ... | 18,602 | 8,435 | ...... | 10,167 |
| Madura ... ... ... | 4,720 | 822 | ...... | 3,898 |
| Tinnevelly ... ... ... | 10,939 | 18,544 | 7,605 | ...... |
| South Canara ... ... | 14,705 | 15,052 | 347 | ...... |
| Malabar ... ... ... | 1,709 | 4,937 | 3,228 | ...... |
| Total... | 1,75,391 | 1,86,382 | 36,066 | 25,075 |
| Net Increase... | ...... | ...... | 10,991 | ...... |

After deducting the charges from the gross receipts the net revenue amounted to Rupees 114,37,977 as shown below:—

| —— | Collections. | Charges. | Ratio. | Net Revenue. |
|---|---|---|---|---|
| | RS. | RS. | RS. | RS. |
| Fusly 1281 ... ... ... | 128,87,193 | 15,79,800 | 12¼ per cent. | 113,07,393 |
| „ 1282 ... ... ... | 128,52,626 | 14,15,649 | 11 „ | 114,36,977 |

52. SEA CUSTOMS.—Imports and exports by sea yielded a revenue of Rs. 28,73,582, which is less by Rs. 36,726 than that of the previous year. There was a gross increase of Rupees 96,654 in five* Districts, and a gross decrease of Rupees 1,33,380 in the other seven.† The large increase in the South Canara District is owing to larger importations of private salt from Goa, and of European liquors from Foreign ports.

| | |
|---|---|
| Fusly 1281 ... ... | 29,10,308 |
| „ 1282 ... ... | 28,73,582 |
| Decrease... | 36,726 |
| *1. South Canara ... | 39,649 |
| 2. Ganjam ... ... | 38,600 |
| 3. Madras ... ... | 17,702 |
| 4. Kistna ... ... | 668 |
| 5. Nellore ... ... | 35 |
| †1. Malabar ... ... | 66,526 |
| 2. Tinnevelly ... | 19,069 |
| 3. Vizagapatam ... | 17,816 |
| 4 Godavery ... | 16,220 |
| 5. South Arcot... ... | 11,260 |
| 6. Madura ... ... | 1,978 |
| 7. Tanjore ... ... | 511 |

The increase in the Ganjam District is due to increased exportation, and that in Madras to larger exports of hides, indigo, and seeds of various sorts. The increase in Kistna and Nellore is small and does not call for remark. It may be here observed that the Collector of Madras does not include the Sea Customs revenue in his Jamabundy report. In future he will be good enough to include it and explain variations. As regards the Districts in which there is a falling off, it will be observed that the largest decrease occurs in Malabar, which is attributable to smaller exports of cocoanut-oil and pepper. The decrease in Tinnevelly is due

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to smaller importations of cotton piece-goods and thread, and in Vizagapatam, Godavery, and South Arcot to the falling off in the export trade chiefly in paddy. The decrease in the other two Districts, Madura and Tanjore, is small and does not call for remark.

53. LAND CUSTOMS.—The revenue from Land Customs accrues in four* Districts, and amounted during the year under report to Rupees 1,95,369 against Rupees 2,05,900 in the previous year. The decrease is chiefly in the District of South Arcot and is not accounted for.

| | RS. |
|---|---|
| *Godavery ... ... | 310 |
| South Arcot ... ... | 1,00,268 |
| Tanjore ... ... | 83,268 |
| Malabar ... ... ... | 11,523 |
| Total... | 1,95,369 |

| | |
|---|---|
| Fusly 1281 ... ... | 2,05,900 |
| „ 1282 ... ... | 1,95,369 |
| Decrease... | 10,531 |

54. STAMPS.—The revenue from stamps for Fusly 1282 amounted to Rupees 42,27,205. Of this sum Rupees 25,40,164† were derived from Court Fees Stamps, and Rupees 16,87,041‡ from General and Non-Judicial Stamps. The total revenue compared with that in the previous fusly shows an increase of Rs. 70,745. The increase under Court Fees Stamps is partly due to ordinary causes and partly to the fact that batta for the service of processes, which had hitherto been paid in cash, was paid during the year in Court Fees Stamps. The increase under General Stamp Revenue is due to the greater development of money transactions caused by the general prosperity of the country.

| | RS. |
|---|---|
| Fusly 1281 ... ... | 41,56,460 |
| „ 1282 ... ... | 42,27,205 |
| Increase... | 70,745 |

| | |
|---|---|
| † Fusly 1281 ... ... | 25,16,803 |
| „ 1282 ... ... | 25,40,164 |
| Increase... | 23,361 |

| | |
|---|---|
| ‡ Fusly 1281 ... ... | 16,39,657 |
| „ 1282 ... ... | 16,87,041 |
| Increase... | 47,384 |

55. ENTIRE CURRENT DEMAND, COLLECTIONS, AND BALANCE UNDER ALL SOURCES OF REVENUE.—The entire Demand, Collection, and Balance under all sources of Revenue are exhibited in the subjoined abstract.

*Demand.*

| | RS. |
|---|---|
| Fusly 1281 ... ... | 712,16,023 |
| „ 1282 ... ... | 721,71,787 |
| Increase... | 9,55,764 |

*Collections including Remissions.*

| | RS. |
|---|---|
| Fusly 1281 ... ... | 654,77,269 |
| „ 1282 ... ... | 672,79,520 |
| Increase... | 18,02,251 |

*Balance at the close of the Fusly.*

| | RS. |
|---|---|
| Fusly 1281 ... ... | 57,38,754 |
| „ 1282 ... ... | 48,92,267 |
| Decrease... | 8,46,487 |

56. The current demand amounted to Rs. 721,71,787. Of this Rupees 672,47,954 (or 93·2 per cent) were collected within the fusly, and Rupees 31,566 remitted, leaving a balance of Rupees 48,92,267 (or 6·8 per cent) when the year closed. The subsequent collections up to October 1873 amounted to Rupees 35,06,015, so that Rupees 13,86,252 still remained to be collected at the end of October 1873. This sum is 1·9 per cent of the demand.

| ITEMS. | Current Demand. | Collections. | Remissions. | Balance. | Subsequent collections and remissions up to 31st October 1873. | Balance. |
|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. | RS. |
| Permanently Settled ... | 51,16,332 | 42,51,737 | ...... | 8,64,595 | 6,16,161 | 2,48,434 |
| Jodi on Shrotriem, &c. ... | 6,42,181 | 5,16,870 | ...... | 1,25,311 | 80,876 | 44,435 |
| Ryotwar ... ... ... | 358,38,619 | 332,29,529 | ...... | 26,09,090 | 18,86,325 | 7,22,765 |
| Miscellaneous ... ... | 39,07,999 | 30,11,815 | ...... | 8,96,184 | 5,45,858 | 3,50,326 |
| Total... | 455,05,131 | 410,09,951 | ...... | 44,95,180 | 31,29,220 | 13,65,960 |
| Excise on Spirits and Drugs, (Abkari) ... | 60,22,779 | 56,06,322 | 30,375 | 3,86,082 | 3,71,491 | 14,591 |
| Income-tax ... ... ... | 4,95,639 | 4,84,837 | 1,191 | 9,611 | 4,019 | 5,592 |
| License-tax ... ... | 171 | 171 | ...... | ...... | ...... | ...... |
| Sea Customs ... ... ... | 28,73,582 | 28,73,145 | ...... | 437 | 437 | ...... |
| Land Customs ... ... | 1,95,369 | 1,95,369 | ...... | ...... | ...... | ...... |
| Salt ... ... ... ... | 128,51,911 | 128,50,954 | ...... | 957 | 848 | 109 |
| Stamps.. { Court Fees ... | 25,40,164 | 42,27,205 | ...... | ...... | ...... | ...... |
| Stamps.. { Non-Judicial... | 16,87,041 | | ...... | ...... | ...... | ...... |
| Total... | 266,66,656 | 262,38,003 | 31,566 | 3,97,087 | 3,76,795 | 20,292 |
| Grand Total... | 721,71,787 | 672,47,954 | 31,566 | 48,92,267 | 35,06,015 | 13,86,252 |

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57. Current Balances—*Permanently settled.*—The balance of Permanently Settled Revenue at the end of October 1873 amounted to Rupees 2,48,434, and is nearly 51 per cent less than the corresponding sum for the previous year. It is distributed over the Districts noted below. The largest balance is against the Madura District, and is due chiefly by the Ramnad estate where the collection was suspended in conformity with the instructions contained in G. O., dated 23rd May 1873, No. 529. Steps have been since taken to realize the arrears as directed in G. O., dated 14th August 1873, No. 850. In Salem it is due from estates belonging to minor proprietors, and they have been placed under attachment. In Ganjam 5,500 Rupees are due from the Zemindari of Seerghur, which is now under the Court of Wards. There were no funds available for the payment of the rent due to Government by this estate, the income of Fusly 1282 having been anticipated by the adoptive mother of the minor Zemindar prior to the assumption of the management by the Court of Wards. The remaining balance is stated to be due from certain Zemindars in the Sub-Division, and steps have been taken to realize it soon. In Chingleput the Collector states that the amount is now being collected chiefly by coercive process. The balances in the other Districts are small and do not call for remark. Prompt measures have been taken for their speedy collection.

| | | RS. |
|---|---|---|
| Fusly 1281 | ... ... ... | 5,12,601 |
| „ 1282 | ... ... ... | 2,48,434 |

| | | | RS. |
|---|---|---|---|
| 1. | Madura | ... ... | 1,24,026 |
| 2. | Salem | ... ... ... | 33,975 |
| 3. | Ganjam | ... ... | 27,868 |
| 4. | Chingleput | ... ... ... | 21,096 |
| 5. | Malabar | ... ... | 15,000 |
| 6. | Vizagapatam | ... ... | 12,835 |
| 7. | Kistna | ... ... ... | 4,761 |
| 8. | Godavery | ... ... ... | 4,377 |
| 9. | North Arcot | ... ... | 3,359 |
| 10. | Tinnevelly | ... .. ... | 1,137 |
| | | Total... | 2,48,434 |

58. Current Balances — *Shrotriem Jodi (Quit-rent).*—There was a balance of Rupees 44,435 outstanding at the end of October 1873, on account of quit-rent due from Shrotriems. This balance is slightly in excess of the corresponding sum for last year. It is distributed over all the Districts, but exists chiefly in the Districts noted below. The Collectors state that due measures have been adopted for realizing the balances soon.

| | | RS. |
|---|---|---|
| Fusly 1281 | ... ... ... | 41,165 |
| „ 1282 | ... ... ... | 44,435 |

| | | | RS. |
|---|---|---|---|
| 1. | Chingleput | ... ... | 18,377 |
| 2. | Salem | ... ... ... | 8,093 |
| 3. | Cuddapah | ... ... | 4,326 |
| 4. | Madura | ... ... ... | 3,027 |
| 5. | Ganjam | ... ... | 2,895 |
| 6. | North Arcot | ... ... | 2,603 |

59. Current Balances—*Ryotwar.*—The balance under "Ryotwar" amounted to Rupees 7,22,765, or 2 per cent of the demand which is the same percentage as that for the previous year. The collections within the fusly amounted to 92·8 per cent of the demand, and the subsequent collections to 5·2 per cent. The collections are on the whole satisfactory and creditable to the officers concerned. Much of the balance is outstanding in the Districts noted in the margin. As usual the District of Chingleput heads the list. The Collector states that the arrears are being collected chiefly by coercive means. The real cause of the heavy balance year after year in this District appears to be the desire on the part of the Mirassidars to retain more lands in their puttahs than they have the means to

| | | RS. |
|---|---|---|
| Fusly 1281 | ... | 7,16,717 |
| „ 1282 | ... | 7,22,765 |

| | | RS. |
|---|---|---|
| 1. Chingleput | ... | 1,78,646 |
| 2. Nellore | ... | 71,670 |
| 3. Tanjore | ... | 70,312 |
| 4. Salem | ... | 65,596 |
| 5. Ganjam | ... | 60,475 |
| 6. North Arcot. | | 49,310 |
| 7. Madura | ... | 42,983 |
| 8. Cuddapah | ... | 36,781 |
| 9. Malabar | ... | 22,994 |

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cultivate efficiently and pay for. The Mirassi ryots have a strong attachment to the land and are reluctant to let the non-Mirassidars take up lands for cultivation, especially in the present unsettled state of the Mirassi question; consequently, whenever there is an application by an outsider the Mirassidars take up the laud, and thus ryots who have means are left without land, while those who have land possess no means. The balances in the other Districts are not large and are being collected.

60. CURRENT BALANCES—*Land Revenue, Miscellaneous.*—The balance of Rupees 3,50,326 under "Land Revenue, Miscellaneous," is spread all over the Districts and is slightly less than the corresponding sum for the previous year. The Districts in which the balance is large are noted in the margin. The greater portion of the balance under this head in Godavery appears to be left uncollected for the same reasons (which will be explained hereafter) for which the arrears of the past fuslies in this District are still left uncollected. In the other Districts the balances are not large and do not call for remark. They are all in the course of collection.

| | RS. |
|---|---|
| Fusly 1281 ... | 3,75,857 |
| „ 1282 ... | 3,50,326 |

| | RS. |
|---|---|
| 1. Godavery ... | 70,628 |
| 2. Nellore ... | 52,045 |
| 3. Chingleput ... | 52,707 |
| 4. North Arcot ... | 40,044 |
| 5. Madras ... | 17,867 |

61. CURRENT BALANCES—*Abkari.*—The balance of Abkari revenue yet to be collected on account of Fusly 1282 is Rupees 14,590, which is a great deal less than that for the previous fusly. The Districts in which the balances are outstanding are noted in the margin.

| | RS. |
|---|---|
| Fusly 1281 ... | 1,02,954 |
| „ 1282 ... | 14,590 |
| Decrease... | 88,364 |
| Vizagapatam ... | 14,495 |
| Madras ... | 95 |
| | 14,590 |

62. The balances under "Income-tax and Salt" are small and call for no remark.

| | Fusly 1281. | Fusly 1282. |
|---|---|---|
| | RS. | RS. |
| Income-tax. | 15,362 | 5,592 |
| Salt ... | 176 | 109 |

63. ARREARS, DEMAND, COLLECTIONS, AND BALANCE UNDER ALL SOURCES OF REVENUE.—The subjoined tabular statement exhibits the Demand, Collection, and Balance of Arrears under Land and other Sources of Revenue up to the end of October 1873.

| ITEMS. | Demand. | Collection. | Remissions. | Balance. | Subsequent Collection and Remission. | BALANCE. Recoverable and Doubtful. | BALANCE. Irrecoverable. | Total. |
|---|---|---|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. | RS. | RS. A. P. | RS. |
| Permanently Settled ... ... ... | 13,40,814 | 8,68,545 | ...... | 4,72,269 | 36,744 | 4,25,973 | 9,552 12 4 | 4,35,525 |
| Shrotriem Jodi ... ... ... | 1,66,651 | 1,89,708 | ...... | 26,943 | 7,200 | 18,749 | 993 13 11 | 19,743 |
| Ryotwar ... ... ... | 34,76,951 | 29,37,113 | 9,251 | 5,30,587 | 49,318 | 2,70,176 | 2,11,093 1 9 | 4,81,269 |
| Miscellaneous ... ... ... | 13,06,196 | 8,34,762 | 394 | 4,71,040 | 21,151 | 3,30,814 | 1,19,074 6 0 | 4,49,889 |
| Excise on Spirits and Drugs (Abkari) ... | 5,43,308 | 4,46,904 | 30,415 | 65,989 | 38,076 | 24,082 | 3,830 14 9 | 27,910 |
| Income-tax ... ... ... | 58,820 | 30,650 | 632 | 27,538 | 6,548 | 4,896 | 16,094 3 8 | 20,990 |
| License-tax ... ... ... | ...... | ...... | ...... | ...... | ...... | ...... | ...... ... ... | ...... |
| Salt ... ... ... | 1,843 | 1,672 | ...... | 171 | 11 | 16 | 143 8 0 | 160 |
| Sea Customs ... ... ... | 437 | 437 | ...... | ...... | ...... | ...... | ...... ... ... | ...... |
| Total ... | 68,95,020 | 52,59,791 | 40,692 | 15,94,537 | 1,59,048 | 10,74,706 | 3,60,782 12 5 | 14,35,489 |

It will be observed that the amount of arrears brought forward in the above statement is less by Rupees 8,083 than that shown in the previous year's account as the outstanding balance at the end of Fusly 1281. This difference is the result of a mistake in the previous return, in which the Abkari collections (current) of South Canara were entered as Rupees 1,08,163 instead of Rupees 1,16,246. The actual amount thus outstanding at the beginning of the fusly was Rupees 68,95,020, of which Rupees 52,59,791 were collected, and Rupees 40,692 remitted. There remained at the end of Fusly 1282 a balance of Rupees 15,94,537, which has since been reduced by subsequent collections and remissions to Rupees 14,35,489. Of this last balance, Rupees 10,74,706 are stated by Collectors to be recoverable or doubtful, and Rupees 3,60,783 to be irrecoverable. The recoverable and doubtful balance is chiefly in the Districts noted in the margin. The balance in Madura is the largest and is due for the most part by the Ramnad estate, which is under the Court of Wards, and it will be realized as soon as funds are available. In Godavery a large portion of the balance is stated to be doubtful, consisting of (1), the assessment of lands claimed as Inams; (2), the water-tax of lands alleged to be not irrigable by direct flow; and (3), water-tax charged in Zemindari and Inam lands, which claim to be free of water-rate as being customary mamul wet. The Collector states that instructions have been issued to complete the inquiry on these matters as early as practicable. The arrears in Chingleput are being collected chiefly by coercive process, property to the value of Rupees 1,45,000 being now under attachment. The Collector states, that nearly half the arrears of Permanently Settled Revenue is due on estates in which a great deal of land for which the compensation is being settled has been taken up in connection with the Chembrumbakum Irrigation project, and the delay in realizing the remainder is due to impediments arising from the old rule (now rescinded) that personal property must be attached in the first instance before attaching and selling the estate itself. The arrears of Shrotriem quit-rent are chiefly due on unenfranchised villages, and the Collector is going to apply for the sanction of Government in order to resume them. In North Arcot and Nellore the Collectors state that measures have been adopted for realizing the arrears.

| | RS. |
|---|---|
| 1. Madura ... | 4,13,856 |
| 2. Godavery ... | 1,68,941 |
| 3. Chingleput... | 1,56,165 |
| 4. North Arcot.. | 1,12,842 |
| 5. Nellore ... | 33,959 |

64. The irrecoverable portions of the arrears must now be briefly noticed.

65. The sanction of Government for writing off the irrecoverable arrears, recommended in the Settlement Report of Fusly 1281, not having been yet communicated to Collectors, they are again included in the Statement No. 6 now forwarded. The Board will, however, only notice here such sums as are now shown for teh first time:—

| —— | Amount recommended to be written off in paragraph 58 of Settlement Report of Fusly 1281. | Deduct sums since collected. | Remainder. | Add amount now recommended to be written off. | Total amount to be written off. |
|---|---|---|---|---|---|
| | RS. | RS. | RS. | RS. | RS. |
| Permanently Settled ... | 7,231 | ...... | 7,231 | 2,322 | 9,553 |
| Shrotriem Jodi ... ... | 702 | 1 | 701 | 293 | 994 |
| Ryotwar ... ... ... | 1,10,110 | 3,256 | 1,06,854 | 1,04,239 | 2,11,093 |
| Miscellaneous ... ... | 50,742 | 331 | 50,411 | 68,663 | 1,19,074 |
| Total.. | 1,68,785 | 3,588 | 1,65,197 | 1,75,517 | 3,40,714 |
| Abkari ... ... ... | 2,796 | 1 | 2,795 | 1,036 | 3,831 |
| Income-tax ... ... | 13,027 | 1 | 13,026 | 3,068 | 16,094 |
| Salt ... ... ... | 54 | ...... | 54 | 89 | 143 |
| Total... | 15,877 | 2 | 15,875 | 4,193 | 20,068 |
| Grand Total... | 1,84,662 | 3,590 | 1,81,072 | 1,79,710 | 3,60,782 |

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66. PERMANENTLY SETTLED.—First, those against Permanently Settled estates. The arrears amount to Rupees 2,322 in the Districts noted in the margin.

| | | RS. | A. | P. |
|---|---|---|---|---|
| 1. | Kistna ... | 128 | 0 | 0 |
| 2. | Madura ... | 67 | 0 | 9 |
| 3. | Tinnevelly... | 196 | 8 | 8 |
| 4. | Salem ... | 1,930 | 9 | 11 |
| | Total... | 2,322 | 3 | 4 |

The amount entered against Kistna is the sum withheld by the Zemindar of Chevendramutta on account of certain quit-rent collected by Government on an Inam in the estate, which was afterwards declared by Government to be due to the Zemindar—*Vide* G. O., dated 14th July 1871, No. 1,224. The sum entered against the Madura District is the quit-rent on certain enfranchised Inams in Zemindaries, erroneously included in the demand of Fusly 1280, because the title-deeds were not distributed until in Fusly 1281. In Tinnevelly it is the amount of quit-rent on Inams in Zemindaries erroneously added to the Government demand against the Zemindaries after it had been collected and duly credited in the accounts as Land Revenue, Miscellaneous. The amount entered against the Salem District is the assessment of lands taken up for public purposes.

67. ARREARS IRRECOVERABLE—*Shrotriem quit-rent.*—The irrecoverable Shrotriem Jodi, which the Collectors recommend to be written off, amounts to Rupees 1,389-8-10 as shown in the margin.

| | | RS. | A. | P. |
|---|---|---|---|---|
| 1. | Godavery ... | 43 | 0 | 0 |
| 2. | Kistna ... | 988 | 9 | 1 |
| 3. | Nellore ... | 13 | 0 | 0 |
| 4. | Cuddapah... | 108 | 0 | 10 |
| 5. | North Arcot. | 91 | 7 | 5 |
| 6. | South Arcot. | 9 | 12 | 1 |
| 7. | Salem ... | 135 | 11 | 5 |
| | Total... | 1,389 | 8 | 10 |
| | Amount recommended by the Board ... | 292 | 14 | 11 |

In Godavery, it is an excess amount demanded by mistake. In Nellore it is partly an excess over the proper demand and partly the amount withheld by the Shrotriemdars on account of an equal sum due to them from certain Inamdars having been collected by Government. In North Arcot it is the quit-rent of an Inam village bought in by Government when sold for arrears of revenue, and in South Arcot and Salem it is the quit-rent on lands taken up for public purposes. The Collectors of Cuddapah and Kistna do not explain clearly why the amounts cannot be recovered and pending explanation which has been called for the amounts must remain in the accounts.

| | | RS. |
|---|---|---|
| 1. | Ganjam ... | 1,077 |
| 2. | Vizagapatam.. | 1,853 |
| 3. | Godavery ... | 17,042 |
| 4. | Kistna ... | 9,773 |
| 5. | Nellore ... | 20,985 |
| 6. | Cuddapah ... | 6,229 |
| 7. | Bellary ... | 15,836 |
| 8. | Kurnool ... | 2,132 |
| 9. | Madras ... | 4,571 |
| 10. | Chingleput ... | 13,714 |
| 11. | North Arcot... | 5,181 |
| 12. | South Arcot... | 31,255 |
| 13. | Tanjore ... | 1,964 |
| 14. | Trichinopoly.. | 2,554 |
| 15. | Madura ... | 3,156 |
| 16. | Tinnevelly ... | 2,821 |
| 17. | Coimbatore... | 2,672 |
| 18. | Nilgiris ... | 701 |
| 19. | Salem ... | 27,928 |
| 20. | South Canara. | 442 |
| 21. | Malabar ... | 1,016 |
| | Total... | 1,72,902 |

68. ARREARS IRRECOVERABLE—*Ryotwar and Miscellaneous.*—The arrears under Ryotwar and Miscellaneous which the Collectors recommend to be written off the accounts amount to Rupees 1,72,902 as shown in the margin. The reasons are detailed below.

| | | RS. |
|---|---|---|
| 1. | Amount irrecoverable by reason of death, desertion or insolvency of defaulters including the assessment of lands put up for sale on account of arrears and bought in by Government. | 1,09,120 |
| 2. | Assessment, quit-rent or water-rate improperly charged ... | 22,576 |
| 3. | Assessment on resumed Inams left unoccupied ... ... | 490 |
| 4. | Assessment of lands relinguished ... ... ... | 1,362 |
| 5. | Amount not collected on account of deficits found by measurement in the land occupied ... ... ... | 825 |
| 6. | Assessment of land taken up for public purposes ... | 2,362 |
| 7. | Amount lost in embezzlements by Village Officers ... | 451 |
| 8. | Waste charged for at the annual settlement but subsequently remitted ... ... | 13,143 |
| 9. | Assessment of puttah lands given in lieu of Service Inams. | 419 |
| 10. | Quit-rent on Service Inams in Bellary ... ... ... | 7,337 |
| 11. | Assessment on lands converted into freeholds ... ... | 220 |
| 12. | Quit-rent due for more than six years in Madras ... ... | 2,446 |
| 13. | Assessment on certain Police Inams in South Arcot ordered to be entered in the Demand but not to be collected pending the formal grant of the land in Inam ... ... | 2,386 |
| 14. | Assessment on land flooded ... | 526 |
| 15. | Do. washed away by rivers. | 900 |
| 16. | Assessment on lands placed in the possession of ryots too late for cultivation ... | 226 |
| 17. | For miscellaneous reasons ... | 8,113 |
| | Total... | 1,72,902 |



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Item No. 10 was withheld last year. The Collector has since explained that he proposes to write off the quit-rent, as it is usual to do so to give to the office-holders a suitable remuneration under paragraph 33 of the G. O., dated 2nd June 1857, No. 531. While permitting the Collector to include the arrears outstanding under irrecoverable balances, the Board directed him to discontinue the practice in future and requested him to recommend once for all a reduction in the quit-rent till the Inams are enfranchised, if such a course is called for in any case with reference to the present amount of the emoluments of the office-holders. (Board's Proceedings, dated 10th June 1873, No. 973.)

69. ARREARS IRRECOVERABLE—*Abkari.*—The irrecoverable arrears under Abkari, amounting to Rupees 1,035, appertain to the Districts noted in the margin.

| | RS. | A. | P. |
|---|---|---|---|
| 1. Godavery... | 986 | 0 | 0 |
| 2. Salem ... | 9 | 13 | 11 |
| 3. Malabar ... | 40 | 0 | 0 |
| Total... | 1,035 | 13 | 11 |

The balance in Godavery is due by the late Renter of Ramachendrapoor, who died without leaving property. In Salem it is the amount withheld by the Abkari Renter in Fusly 1281 on account of a like amount paid by him in excess in Fusly 1280; and in Malabar it is the kist payable by the Abkari Renter on certain amshoms or groups of villages ceded to the Cochin Circar under G. O., dated 6th October 1870, No. 1,513.

70. ARREARS IRRECOVERABLE—*Income-tax.*—The irrecoverable balance of Rupees 3,194-3-7 under this head relates to the Districts noted in the margin.

| | RS. | A. | P. |
|---|---|---|---|
| 1. Vizagapatam | 87 | 1 | 6 |
| 2. Godavery ... | 272 | 0 | 0 |
| 3. Kistna ... | 126 | 1 | 0 |
| 4. Nellore ... | 537 | 2 | 7 |
| 5. Bellary ... | 28 | 0 | 0 |
| 6. Madras ... | 1,619 | 12 | 4 |
| 7. Tanjore ... | 224 | 12 | 8 |
| 8. Tinnevelly... | 299 | 5 | 6 |
| Total... | 3,194 | 3 | 7 |

The Collector of Kistna does not explain the reason for remitting the sum of Rupees 126-1-0. It will therefore be disallowed. The Board recommend that the other sums which consist of the following items be written off:—

| | RS. | A. | P. |
|---|---|---|---|
| 1. Amount erroneously included in the demand ... ... | 230 | 13 | 10 |
| 2. Amount which the Collector recommends to be written off in consequence of the death, desertion, or poverty of the defaulters ... ... ... | 2,526 | 3 | 9 |
| 3. Tax still shown as a balance due, the amount having been collected and erroneously credited to Fines ... ... | 87 | 4 | 0 |
| 4. Amount left uncollected in Nellore, the party having paid his tax in Kistna ... ... | 26 | 8 | 0 |
| 5. Surcharge irrecoverable .... | 145 | 4 | 0 |
| 6. Amount remitted on appeal. | 52 | 1 | 0 |
| | 3,068 | 2 | 7 |

71. ARREARS IRRECOVERABLE — *Salt.*— The small amount of Rupees 89-8-0 under this head appertains to earth salt in Bellary and Kurnool. In Kurnool a portion of this is stated to have been erroneously charged on Modas (or places where salt is made from salt earth) not cultivated, the remainder being the balance on Modas relinquished or remaining after the sale of the defaulters' property.

| | RS. | A. | P. |
|---|---|---|---|
| Bellary ... | 32 | 0 | 0 |
| Kurnool ... | 57 | 8 | 0 |
| Total... | 89 | 8 | 0 |

In Bellary 8 Rupees is the amount demanded in excess of the amount really due, and the remaining 24 Rupees is to be remitted in consequence of the death, desertion, or insolvency of the defaulters.

72. TOTAL ARREARS.—The total irrecoverable arrears recommended for remission in reference to the foregoing remarks, exclusive of those with regard to which a similar recommendation was made in the last report, are summarized under each head in the margin.

| | RS. |
|---|---|
| Permanently Settled ... ... | 2,322 |
| Shrotriem Jodi ... | 293 |
| Ryotwar & Miscellaneous ... | 1,72,902 |
| Abkari ... ... | 1,036 |
| Income-Tax ... | 3,068 |
| Salt ... ... | 89 |
| Total... | 1,79,710 |

In the annexed details, however, the amounts exhibited against each District include the sum recommended for remission in the previous fusly as mentioned above.

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| Districts. | Irrecoverable Balance. | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|
| | Land Revenue. | | | | | Abkari. | Income-tax. | Salt. | Grand Total. |
| | Permanently settled. | Shrotriem Jodi. | Ryotwar. | Miscellaneous. | Total. | | | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | | 9 | 10 |
| | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. | RS. A. P. |
| Ganjam ... | …… | …… | 1,664 1 1 | 105 12 9 | 1,769 13 10 | …… | …… | …… | 1,769 13 10 |
| Vizagapatam. | …… | 0 3 3 | 3,787 6 0 | 875 3 8 | 4,662 12 11 | 2,443 0 4 | 335 5 6 | …… | 7,441 2 9 |
| Godavery ... | 1,646 0 0 | 91 0 1 | 6,639 10 1 | 29,053 5 0 | 37,429 15 2 | 1,168 13 10 | 1,908 2 4 | …… | 40,506 15 4 |
| Kistna ... | 128 0 0 | 403 1 5 | 13,627 2 7 | 7,385 12 3 | 21,544 0 3 | …… | …… | …… | 21,544 0 3 |
| Nellore ... | …… | 23 0 0 | 20,827 2 6 | 8,000 12 6 | 28,850 15 0 | …… | 1,563 15 6 | …… | 30,414 14 6 |
| Cuddapah ... | …… | 143 4 10 | 7,020 7 7 | 4,763 11 7 | 11,927 8 0 | …… | 2,396 3 3 | …… | 14,323 11 3 |
| Bellary ... | …… | …… | 13,561 13 4 | 14,740 13 10 | 28,302 11 2 | …… | 37 0 0 | 86 0 0 | 28,425 11 2 |
| Kurnool ... | …… | …… | 2,338 15 10 | 2,106 3 6 | 4,445 3 4 | …… | …… | 57 8 0 | 4,502 11 4 |
| Madras ... | …… | …… | …… | 12,274 12 4 | 12,274 12 4 | 169 2 8 | 5,543 12 4 | …… | 17,987 11 4 |
| Chingleput ... | …… | …… | 17,771 8 9 | 7,686 2 7 | 25,457 11 4 | …… | …… | …… | 25,457 11 4 |
| North Arcot.. | 5,584 9 0 | 91 7 5 | 16,903 7 2 | 7,372 6 6 | 29,951 14 1 | …… | …… | …… | 29,951 14 1 |
| South Arcot.. | …… | 106 1 6 | 25,352 1 5 | 19,152 15 4 | 44,611 2 3 | …… | 1,096 2 5 | …… | 45,707 4 8 |
| Tanjore ... | …… | …… | 3,564 14 0 | 148 10 1 | 3,713 8 1 | …… | 2,635 1 10 | …… | 6,348 9 11 |
| Trichinopoly. | …… | …… | 4,107 3 6 | 1,093 6 3 | 5,200 9 9 | …… | …… | …… | 5,200 9 9 |
| Madura ... | 67 0 9 | …… | 5,041 0 9 | 340 6 8 | 5,448 8 2 | …… | …… | …… | 5,448 8 2 |
| Tinnevelly ... | 196 8 8 | …… | 25,001 0 0 | 512 0 7 | 25,709 9 3 | …… | 578 8 6 | …… | 26,288 1 9 |
| Coimbatore.... | …… | …… | 4,801 3 6 | 23 2 10 | 4,824 6 4 | …… | …… | …… | 4,824 6 4 |
| Nilgiris ... | …… | …… | 3,135 12 2 | 4 7 0 | 3,140 3 2 | …… | …… | …… | 3,140 3 2 |
| Salem ... | 1,930 9 11 | 135 11 5 | 32,814 5 8 | 3,320 9 9 | 38,201 4 9 | 9 13 11 | …… | …… | 38,211 2 8 |
| South Canara | …… | …… | 479 11 11 | 113 11 0 | 593 6 11 | …… | …… | …… | 593 6 11 |
| Malabar ... | …… | …… | 2,664 1 11 | …… | 2,654 1 11 | 40 0 0 | …… | …… | 2,694 1 11 |
| Total... | 9,552 12 4 | 993 13 11 | 2,11,093 1 9 | 1,19,074 6 0 | 3,40,714 2 0 | 3,830 14 9 | 16,094 3 8 | 143 8 0 | 3,60,782 12 5 |

73. The Collectors state that the old balances were fully inquired into by the settling officers, and that what they have recommended to be written off is really irrecoverable. The Board accordingly request the sanction of Government for writing off the accounts, the whole of the amount detailed in the foregoing statement.

74. Besides the above, certain sums appertaining to Fusly 1282 are reported to be irrecoverable, and the Collectors recommend that they should be written off the accounts. They are shown below. The amount entered against Salem is the sum which the ryots of the Utengherry Taluk were allowed to withhold in consequence of their having paid a similar amount in Fusly 1281 in excess of the demand. The amount against Tinnevelly was improperly included in the demand on account of third crop in the taluk of Nangunery, and in Kistna it is the remission granted in the Bezwada and Gudiwada Taluks subsequent to the settlement. The Abkari revenue, which it is proposed to write off in Madras, is an erroneous charge against a shopkeeper on account of trees stamped for another party, and the Income-tax is the sum due from parties who have become paupers. The Board recommend that these sums also may be written off.

| | | RS. | A. | P. |
|---|---|---|---|---|
| Ryotwar. | 1. Salem ... ... | 8,529 | 6 | 3 |
| | 2. Tinnevelly ... | 125 | 12 | 4 |
| | 3. Kistna ... ... | 5,389 | 4 | 7 |
| Abkari, Madras ... ... | | 95 | 12 | 0 |
| Income-tax ... ... | | 65 | 0 | 0 |
| | Total... | 14,205 | 3 | 2 |

*(To be continued.)*

## MISCELLANEOUS.

### TOBACCO—ITS HISTORY AND CULTIVATION.*

(*Continued from page* 320.)

I have named the chief producing districts and have left out others, not that they do not grow tobacco; but, having visited every district in this Presidency and examined the plants at various stages of their growth, I did not see any particular difference in the cultivation; and the export, if any, is not great, except perhaps in the Kurnool District, in which the cultivation is extending, and tobacco is exported to some extent. North Arcot produces a good deal, chiefly about Vellore, which is consumed in the district and is used up in the manufacture of cheroots and snuff. The produce of South Arcot, Nellore, Bellary and Salem, is consumed locally.

* By Surgeon-Major JOHN SHORTT, M.D., F.L.S., &c., Superintendent-General, Vaccination, Madras.

VII.—INSECTS DESTRUCTIVE TO THE TOBACCO PLANTS.

No animals will touch the tobacco plant, but insects belonging to the order *Lepidoptera* are very destructive to it, for they eat through the leaves in a very short time; and when their numbers, in connection with their variety, are taken into consideration, we can easily imagine the amount of destruction they may cause on a plantation, if not soon exterminated. Those that attack the tobacco plant belong to Class VIII, *Insecta;* Order IX, *Lepidoptera;* Sub-order I, *Heterocera*, and of the second group or tribe *Tineidæ;* the larva known as caterpillars are found crowded on the leaves. The eggs are first deposited on the leaves in large numbers, and are scarcely the size of a pin's head; some are oval and others round; and in from three to five days the caterpillars make their appearance. As they increase in size, they scatter themselves over the plant and, ere attaining maturity, change their skins on four different occasions. A full-grown caterpillar is a quarter of an inch in diameter, and 1½ inches in length. The animal is made up of 13 segments; the head is horny, and furnished with jaws and antennæ. If disturbed it lies still as if dead, or curls up; but is extremely active otherwise, and when injured or handled ejects a greenish acrid fluid from its mouth. It has sixteen legs, three pairs attached to the thorax, these are jointed and clawed, and four pairs of prolegs, which are fleshy stumps. A fifth pair of the same kind is attached to the caudal extremity. The caterpillar is naked, and has three yellow longitudinal stripes, and the two outer lines are dotted with black triangular spots, whilst the ground is of a greenish grey; a dark stripe of the same color, forms the marginal surface towards the abdomen and is serrated at its lower border. The under-surface is of a dull opaque color, and the claws of the thoracic legs are dark-brown. At the time of changing into pupa they escape and bury themselves under ground, or seek shelter in some crevice, where they remain quiescent, and, after from 24 to 36 hours, put on a dark-brown horny covering forming the chrysalis. The pupa or chrysalis is motionless, but if disturbed, the small end moves gently from side to side; and on the seventh day the insect emerges in the shape of rather a quiet-looking moth. The antennæ of these are filiform, three lines in length, color brown, with darker markings, which have a metallic bronze-like lustre, and grey margin, wings narrow and elongated; the bases of both are fringed; length of wings, six lines; of body, five lines; diameter of body, two and-a-half lines; this is the chief kind of moth whose larva proves so destructive to tobacco at Chinglepnt. I have examined the plants frequently during several seasons, and on only one occasion found a single larva of the

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*Geometridæ* or *Loupers*. Those described above were always to be seen in swarms. In Georgia the *Sphinx Carolina*, a species of the Hawk moth, and other insects of the same kind, and especially the *Phalæna Rhexiæ* are said to be great pests to the tobacco plant.* Various remedies have been suggested for the distruction of the caterpillars that infest the tobacco plant, such as sulphur, lime, and the smoking of the plantations. These are not only expensive but are supposed to prove injurious to the aroma of the plant, if used when it approaches maturity. The safest and most effectual method is to employ people to pick out the worms daily. At early morn an acre can be freed of this pest in a couple of hours by three women or boys, but, of course, this operation will require to be carried out daily to meet with success. At the same time that the caterpillars are being picked out, any eggs found on the plants should be brushed away from the leaves with a soft brush. I have employed poultry with success, and found that the turkey is recommended for the purpose in America; but in India this is a delicate bird to rear, and from its weight and size is likely to injure the tobacco leaves. The common fowl is quite effective for the purpose; but the Guinea-fowl, the *Numida Meleagris* of naturalists is the best and most successful from its wandering habits; it roves freely over the plantation, and does not injure plants or leaves in any way, while it is at the same time very quick and active in picking off caterpillars and other insects from the plants.

VIII.—Review of the Cultivation.

On reviewing the methods of cultivating tobacco, it will be observed that it is very generally cultivated in Southern India and in many other parts of this country, either for commerce or for local consumption. Perhaps there is scarcely a village in India where it is not cultivated for the consumption of the villagers. The produce, in the first instance, depends on the soil and climate, and secondly, on the process of manufacture.

*Soil.*—The soil for the successful growth of tobacco should be richly impregnated with iron, and should abound in alkalis. This we judge by analysing the ashes of the plant, from which we can readily ascertain its wants, so as to grow it successfully. "In the analysis of Havana tobacco by *Hortung* 100 parts of the ash was found to consist of

| | |
|---|---|
| Salts of potash ... ... | 34·15 |
| Salts of lime ... ... ... | 51·38 |
| Magnesia ... ... | 4·09 |
| Phosphates ... ... ... | 9·04 |

These were for the most part insoluble in the earth, and must have been dissolved during the growth of the plant.

* Kirby and Spence's Entomology.

The following are analyses of five samples of tobacco grown on Argillaceous and Calcareous soils.

| | No. 1. | No. 2. |
|---|---|---|
| Potash ... ... | 29·08 | 30·67 |
| Soda ... ... | 2·26 | — |
| Lime ... ... | 27·67 | 24.79 |
| Magnesia ... ... | 7·22 | 8·57 |
| Chloride of sodium ... | ·91 | 5.95 |
| „ of potassium... | ... | ... |
| Phosphate of iron ... | 8·78 | 7·03 |
| Sulphate of lime ... | 6·43 | 5·60 |
| Silica ... ... | 17·65 | 5·54 |

Grown on Calcareous soil :—

| | No. 3. | No. 4. | No. 5. |
|---|---|---|---|
| Potash ... ... | 9·68 | 9·36 | 10·37 |
| Soda ... ... ... | ... | ... | ... |
| Lime ... ... ... | 49·28 | 49·44 | 39·53 |
| Magnesia ... ... | 14·58 | 15·59 | 15·04 |
| Chloride of sodium ... | 4·61 | 3·20 | 6·39 |
| „ of potassium.. | 4·44 | 3·27 | 2·29 |
| Phosphate of iron ... | 5·19 | 6·72 | 7·56 |
| Sulphate of lime ... | 6·68 | 6·14 | 9·42 |
| Silica ... ... ... | 5·54 | 6·28 | 8·34 |

There is no doubt that the manure, which contains the largest proportions of the alkaline carbonates, magnesia, lime, and gypsum, is the best adapted for tobacco. I subjoin an analysis taken from Professor Johnstone's Lectures (2nd Edition) of the ash of the tobacco leaf, and the composition of a special manure for tobacco.

| | |
|---|---|
| " Potash... ... ... ... | 12·14 |
| Soda ... ... ... ... | ·07 |
| Lime ... ... ... ... | 45·90 |
| Magnesia ... ... ... ... | 13·09 |
| Chloride of sodium ... ... | 3·98 |
| „ of potassium ... ... | 3.98 |
| Phosphate of iron ... ... | 5·48 |
| Sulphate of lime... ... ... | 6·35 |
| Silica ... ... ... ... | 8·01" |

All the ingredients which are necessary to replace 100 lbs. of the ash of tobacco leaves are present in the following mixture :—

| | | | |
|---|---|---|---|
| Bone dust, sulphuric acid | | 23 | lbs. |
| Carbonate of potash | (dry) | 31 | „ |
| „ of soda | ( „ ) | 5 | „ |
| „ of magnesia | ( „ ) | 25 | „ |
| „ of lime | ( „ ) | 60 | „ |
| | | 144 * | |

The following is the result of an analysis of the fresh leaves of tobacco by Posselt and Reimann :—

| | |
|---|---|
| Nicotine ... ... ... | ·06 |
| Nicotianine... ... ... | ·01 |
| Extractive matter slightly bitter. | 2·37 |
| Gum with a little malate of lime | 1·14 |
| Green resin ... ... | ·26 |
| A substance analogous to gluten. | 1·04 |
| Malic acid ... ... ... | ·51 |

* Balfour's Cyclopædia of India.

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| | |
|---|---|
| Malate of ammonia ... ... | ·12 |
| Sulphate of potash ... ... | ·04 |
| Chloride of potassium ... | ·06 |
| Potash combined with malic and nitric acids ... ... | ·90 |
| Phosphate of lime ... ... | ·16 |
| Lime in union with malic acid... | ·24 |
| Silica ... ... ... | ·08 |
| Woody fibre ... ... | 4·96 |
| Water (traces of starch) ... | 87·21: |

Dr. Covell, in *Sullivan's American Journal*, Volume VII, shows its components to have been imperfectly represented in the above German analysis. He found in tobacco, by chemical examination, first gum; second viscid slime, equally soluble in water, and alcohol, and precipitable from both by subacitate of lead; third tanin; fourth gallic acid; fifth chlorophyle (leaf green); sixth a pulverulent matter which dissolves in boiling water, but falls down again as the water cools; seventh a yellow oil possessing the taste, smell, and poisonous qualities of tobacco; eighth a large quantity of a pale yellow resin; ninth nicotine; tenth a white substance analogous to morphia, soluable in hot, but hardly so in cold alcohol; eleventh a beautiful orange red dye stuff soluble only in acids, it deflagrates in the fire and seems to possess neutral properties; twelfth nicotianine. According to Buchner, the seeds of tobacco yield a pale yellow extract of alcohol, which contains a compound of nicotine and sugar.

M. M. Henery and Boutron Charlard found the following quantities of nicotine in 1,000 parts of

| | |
|---|---|
| Cuba tobacco ... ... | 8·64 |
| Maryland ... ... | 5·28 |
| Virginia ... ... ... | 10·00 |
| Ile et Vilaine ... ... | 11·20 |
| Lot et Garonne ... ... | 8·20* |

Nicotine exists, not only in the leaves, but also in the root, and in the seeds of tobacco. It is obtained by infusing the leaves in water, acidulated with sulphuric acid, concentrating the infusion and distilling with lime or magnisia.

The distilled product is a solution of ammonia and nicotina, and is to be saturated with sulphuric acid and evaporated to dryness: the sulphate of nicotina is then to be dissolved out by ether, and decomposed by hydrate of baryta. The nicotina is obtained by spontaneous evaporation. To obtain it pure, it should be distilled by an oil bath at the temperature of 288° F. The following are its leading properties.—It is a colorless, liquid, volatile, alkali, with the odour of tobacco and an acrid, burning taste. It restores the blue color of reddened litmus, and renders turmeric-brown. At 375° F. it boils, and at the same time undergoes decomposition. By exposure to the air it becomes brown and thick. It is readily combustible by the aid of a wick. It is soluble in water, ether, alcohol, and the oils (fixed and volatile). It combines with acids and forms salts; the *sulphate, phosphate, oxalate* and *tartrate*, are crystallizable. "The *acetate* is not; its atomic weight is about 210. The acetate of nicotina yields a white flocculent precipitate, with a solution of bichloride of mercury, and a yellow granular precipitate with chloride of platinum. The precipitates (which are double salts) lead to a suspicion that ammonia was present in the nicotina salt. Heated with water, the yellow precipitate obtained by chloride of platinum is converted into the platinum bichloride of ammonia. Mr. E. Davy found that nicotina acted as a narcotic poison on insects. The quantities of nicotina, yielded by 1,000 parts of various kinds of tobacco, have already been given." "Concrete volatile oil of tobacco (nicotianin, *Hermbstädt; Tobacco camphor*, Gemelin) obtained by submitting tobacco leaves with water to distillation. Six pounds of the leaves yielded 11 grains of oil, which swims on the surface of the liquor. This oil is solid, has the odour of tobacco, and a bitter taste. It is volatile, insoluble in water, and the dilute acids, but soluble in æther and caustic potash. According to Landerer, fresh tobacco leaves yield no nicotianin, which, therefore, would appear to be developed by the drying of the leaves under the influence of air and water. Nicotianin excites in the tongue and throat, a sensation similar to that produced by tobacco smoke. Hermbstädt swallowed a grain of it, and experienced, soon after, giddiness, nausea, and inclination to vomit. Applied to the nose, it causes sneezing. *Empyreumatic oil of tobacco* is rather less solid than the empyreumatic oil of fox glove; but it is undistinguishable from the latter by either taste or smell. It is produced, in part at least, by the decomposition of some of the constituents of tobacco. It has been suggested that this oil is '*the juice of cursed hebenon*,' alluded to by Shakespear (*Hamlet, Act I, Scene* 5) who also calls it a *distilment*."

*Tobacco smoke.*—The constituents of tobacco smoke, according to Raab and Schenk, are much *carbonate of ammonia, acetate of ammonia, nicotianin, emphyreumatic oil, carbonaceous matter* (soot), *moisture*, and several *gases*. Unverdorben obtained by the dry distillation of tobacco, water, oil, and resin. These products consisted of, *a volatile oil, an oleaginous acid, an emphyreumatic acid, resin*, traces of *a powder insoluble in potash and acids*, a small quantity of *odorin, a base soluble in water* (nicotin) *fuscin, red matter* soluble in acids, and *two extractive matters*, one forming a soluble and the other insoluble compound with lime.*

* Ure's Dictionary of Arts and Manufactures.

* Pareira's Materia Medica.

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J. Broughton, Esq., the Madras Quinologist, furnished the Board of Revenue with the following particulars of analysis of the different Indian Tobaccoes:—

| No. | Tobacco Specimen from | | Per cent of ash. | Per cent of carbonate of potash in ash. | Per cent of nicotine. |
|---|---|---|---|---|---|
| 1 | Vizagapatam. | Vizagapatam, No. 1, 1st sort ... ... ... | 22·653 | 12·5 | 1·41 |
| 2 | Do. | do. No. 1, 2nd sort ... ... | 20·185 | 17·83 | 1·45 |
| 3 | Do. | do. ... ... ... ... ... | 26·339 | 3 29 | 2·45 |
| 4 | Do. | Chipparapilly, No. 2 ... ... ... | 17·544 | 9·6 | 2·37 |
| 5 | Do. | Anakapilly, No. 3 ... ... ... | 18·592 | 8·01 | 5·40 |
| 6 | Do. | Strungavarapukota, No. 4 ... ... | 20·740 | 9·91 | 5·49 |
| 7 | Do. | Vizianagarum, No. 5 ... ... ... | 20·411 | 7·2 | 4·54 |
| 8 | Trichinopoly. | Trichinopoly A. ... ... ... | 22·829 | 6·05 | 2·52 |
| 9 | Do. | do. B. ... ... ... ... | 21·485 | 8·16 | 2·41 |
| 10 | Do. | do. B. ... ... ... | 24·434 | 5·29 | 1·83 |
| 11 | Do. | (Cigars) Talampatty Puloor ... ... ... | 20·396 | 8·25 | 3·28 |
| 12 | Do. | (Cigars) Natapur ... ... ... | 26·848 | 4·42 | 4·55 |
| 13 | Do. | (Cigars) Valicundapuram ... ... ... | 23·108 | 3·91 | 4·15 |
| 14 | Bellary. | Hospet ... ... ... ... | 19·933 | 3·46 | 3·74 |
| 15 | Do. | Raidroog ... ... ... ... ... | 18·931 | 13·29 | 1·70 |
| 16 | Do. | Harpenhully ... ... ... ... | 20·29 | 3·75 | 4·99 |
| 17 | Do. | Sundoor ... ... ... ... ... | 20·114 | 4·40 | 2·41 |
| 18 | Nellore. | 1st sort ... ... ... ... | 19·422 | 8 12 | 2·16 |
| 19 | Do. | 2nd sort ... ... ... ... ... | 18·606 | 5·81 | 1·83 |
| 20 | Cuddapah. | Pullampet, A. ... ... ... ... | 20·701 | 4·62 | 2·03 |
| 21 | Do. | do. B. ... ... ... ... | 20·507 | 3·45 | 1·33 |
| 22 | Do. | Sidhout, C. ... ... ... ... | 23·951 | 4·07 | 2·99 |
| 23 | Do. | Budwail, E. ... ... ... ... | 22·453 | 3·71 | 2·70 |
| 24 | Do. | Chinniah Dandloor, G. ... ... ... | 16·255 | 4·14 | 5·1 |
| 25 | Do. | Prodatore, H. No. 1 ... ... ... ... | 21·698 | 4·49 | 2·75 |
| 26 | Do. | do. I, No. 2 ... ... ... | 16·432 | 6·15 | 4·82 |
| 27 | Do. | Jammalmadugu J. ... ... ... ... | 22·105 | 3·52 | 5·07 |
| 28 | Do. | do. Ponnatolah K. I. ... ... | 17·327 | 5·93 | 5·36 |
| 29 | Do. | Madanapully P. ... ... ... ... | 18·743 | 5·95 | 7·44 |
| 30 | Do. | do. Q. I. ... ... ... | 20·18 | 2·28 | 7·23 |
| 31 | Do. | from Board of Revenue ... ... ... | 24·75 | 4·36 | 1·70 |

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| No. | Tobacco Specimen from | Per cent of ash. | Per cent of carbonate of potash in ash. | Per cent of nicotine. |
|---|---|---|---|---|
| 32 | Tanjore. Tanjore ... ... ... ... | 20·745 | 8·71 | 2·49 |
| 33 | North Arcot ... ... ... ... ... ... | 22·895 | 10·06 | 4·40 |
| 34 | South Arcot, Ravathavullur ... ... ... ... | 21·115 | 11·92 | 3·99 |
| 35 | Nilgris, Todanad ... ... ... ... ... | 20·596 | 29·26 | 1·43 |
| 36 | Do. Koondahs ... ... ... ... | 17·786 | 6·37 | 2·95 |
| 37 | Kurnool, Nundial (Masub soil) ... ... ... ... | 4·030 | 4·31 | 1·41 |
| 38 | Do. do. (Bagud soil) ... ... ... | 22·535 | 0·78 | 2·49 |
| 39 | Do. do. (Local soil) ... ... ... ... | 16·85 | 9·89 | 1·33 |
| 40 | Do. Markapur ... ... ... ... ... | 22·767 | 3·89 | 2·45 |
| 41 | Do. Cumbum ... ... ... ... ... | 19·22 | 9·77 | 1·87 |
| 42 | Coimbatore, Coimbatore ... ... ... ... | 22·856 | 2·94 | 3·32 |
| 43 | Do. do. ... ... ... ... ... | 22·606 | 5·64 | 4·95 |
| 44 | Do. do. ... ... ... ... | 19·923 | 7·92 | 4·90 |
| 45 | Do. Pullachy ... ... ... ... ... | 24·987 | 4·39 | 1·95 |
| 46 | Do. Moocasipoodoor ... ... ... ... | 25·73 | 7·67 | 2·24 |
| 47 | Do. Coorchy ... ... ... ... ... | 26·39 | 7·93 | 1·17 |
| 48 | Do. Poondoray Semoor ... ... ... | 23·34 | 2·65 | 1·29 |
| 49 | Do. Aval ... ... ... ... ... | 23·49 | 19·97 | 1·46 |
| 50 | Do. Momgumpollium ... ... ... | 26·65 | 2·61 | 2·95 |
| 51 | Shiraz tobacco from Tanjore ... ... ... ... | 22·86 | 2·99 | 1·91 |
| 52 | Cheroots supplied by Dr. Ross ... ... ... | 28·50 | 0·39 | 2·04 |
| 53 | Do. made from Shiraz tobacco grown at Tanjore ... | 25·68 | 5·98 | 1·67 |

13. In summing up the results of the above analysis, the chief points to which Mr. Broughton calls attention, are as follows: that the quality of tobacco cannot always be inferred from an analysis, however complete it may be; that chemistry can only lay down the broad proportions in which certain constituents must occur to produce excellence; that the strength of tobacco depends immediately on the amount of contained nicotine; but tobacco containing over four per cent of this powerful alkaloid is strongly intoxicating, while that which contains less than three per cent is called mild; that another important constituent of tobacco of high quality is the organic salts of potash; these in combustion being converted into the carbonates found in the ash; that the permanency and whiteness of the ash entirely depend on the amount of potassic carbonate it contains; and that the presence of nitrates in quantity has no connection with the quality of the tobacco. He further infers that Nos. 1, 2, 4, 7, 8, 9, 11, 15, 18, 32, 39, 41, and 46 in the table of analysis possess, in the main, the qualifications necessary to tobacco of good quality; and is of opinion that the presence of calcic carbonate in abundance in the soil in connection with a comparative absence of potassic salts, must inevitably cause the ash of tobacco to abound in calcic carbonate, and thus depreciate its quality; that the general inferiority of Indian tobacco is owing to this fact; an examination of the first fifty of the analyses showing that thirty-nine kinds contain less than 9 per cent of potassic carbonate in their ash. Mr. Broughton attaches significance to the fact of the natives in several Districts asserting that tobacco requires to be irrigated from brackish wells, and that river water is prejudicial; that the practice in some parts of sprinkling tobacco in the process of curing with water containing jaggery, and the bark of *acacia arabica* is both useless and injurious; that, in order to cure the very general defect of Indian grown tobacco, the soil should, in addition to cattle manure, be also manured with the ashes of wood or plants burnt on the ground, if possible; that a poor soil and lax cultivation will never produce good tobacco; and that much care to manure it highly, and to cure it with great attention, when harvested, is absolutely necessary.

From these different analyses we see the composition of the plant, and the duty of the cultivator is to furnish the soil, where wanting, with similar elements to enable him to obtain successful results.

*(To be continued.)*

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